

**Report on the Comparative  
Revenue Capacity, Revenue Effort,  
and Fiscal Stress  
of Virginia's Counties and Cities  
1999/2000**



**Commission on Local Government  
Commonwealth of Virginia**

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This report, which constitutes the fourteenth in an annual series of analyses published by the Commission on Local Government, examines the comparative fiscal condition of Virginia's counties and cities. The Commission's reports are a continuance, with certain modifications, of research initially undertaken by the Joint Legislative Audit and Review Commission to analyze the relative fiscal burdens borne by the Commonwealth's localities.

### **REVENUE CAPACITY PER CAPITA**

In measuring revenue capacity at the county and city levels, the Commission on Local Government has employed the Representative Tax System (RTS) methodology, whose early development can be traced from the U.S. Advisory Commission on Intergovernmental Relations to the University of Virginia and, in turn, to the Joint Legislative Audit and Review Commission. With regard to a selected time frame, the RTS approach isolates five resource bases that capture, directly or indirectly, aspects of private-sector affluence which local governments can tap in financing their programmatic objectives. As applied to any given jurisdiction, the computational procedure rests centrally upon the multiplication of each resource-base indicator (e.g., real property true valuation or adjusted gross income) by the associated statewide average rate of return--i.e., the revenue yield to all county and city governments per unit of the stipulated resource. Once the full set of jurisdictional wealth dimensions has been covered by this weighting operation, the five resulting arithmetic products are added to generate a cumulative measure of local capacity, the magnitude of which is then divided by the population total for

the designated county or city. The latter calculation produces a statistic gauging, in per capita terms, the collections which the target jurisdiction would realize from taxes, service charges, regulatory licenses, fines, forfeitures, and various other extractive mechanisms (i.e., potential revenue) if local public officials established resource-base levies at statewide average values.<sup>1</sup>

### **REVENUE CAPACITY PER CAPITA, 1999/2000<sup>2</sup>**

Over the course of 1999/2000, the statewide average level<sup>3</sup> of revenue

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<sup>1</sup>An extended discussion of capacity measurement can be found in the Technical Appendix of this document.

<sup>2</sup>The capacity, effort, and stress index computations generated by the Commission have been derived from various baseline indicators, some of which are linked to time dimensions other than the fiscal year. Consequently, it would be inappropriate to treat 1999/2000 (or each of the earlier periods covered in our analysis) as if the designated interval fully coincided with the standard time period denoting the fiscal year.

<sup>3</sup>Many of the tabular exhibits attached to the present report display statistics for two measures of central tendency--the mean and the median. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (localities in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Hubert M. Blalock, Jr., **Social Statistics**, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 6th ed. (New York: Worth Publishers, 2000), pp. 332-33; and Marija J. Norusis, **SPSS 8.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 1998),



capacity per capita (see Table 1.1) was \$1,156.57 among the 95 counties and 40 independent cities of Virginia.<sup>4</sup> During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,171.51 per capita) slightly exceeding that of cities (\$1,121.09 per resident). Throughout 1999/2000, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,272.07 per capita) to the Lee County value (\$568.23 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality in 1999/2000 by a margin of 7.5 to 1. Based on those extreme values, it would appear that a pronounced degree of variation distinguished the counties and cities of Virginia with respect to their revenue-raising potential. Yet, when the 135 fiscal capacity scores are arranged according to magnitude, it can be seen that in 1999/2000 the per capita values anchoring the middle segment of the data series [i.e., the first and third quartile statistics linked to Amherst County (\$856.20) and Roanoke County (\$1,278.75), respectively] varied by \$422.55, or only 11.4% of the distance separating the minimum and maximum scores for the Commonwealth at large.<sup>5</sup> In this respect, the jurisdictional capacity scores

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p. 64.

<sup>4</sup>Clifton Forge, which was an independent city across 1999/2000, did not revert to the status of a town within Alleghany County until July 1, 2001.

<sup>5</sup>As the measure of dispersion for case scores defining the middle component of any hierarchically organized data series, the interquartile range, an indicator reflecting the difference between the first and third quartile statistics (labeled, in order, Q1 and Q3), has been used. [See Blalock, **Social Statistics**, p. 71; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, p. 337.] Given a set of 135 unique jurisdictional values, the first and third quartile figures denote, respectively,

manifested appreciably less differentiation than might be gathered from the overall width of the statewide continuum.

In terms of regional variation in local revenue capacity, Table 1.5 discloses that the counties and cities of Northern Virginia attained the highest average fiscal ability level (\$1,959.64 per capita) in the Commonwealth during 1999/2000.<sup>6</sup> These jurisdictions, on average, materially outpaced localities within the Richmond and Northern Piedmont regions, the sections of the State ranking second and third (with mean per capita scores of \$1,455.25 and \$1,356.78, respectively) in revenue-generating potential. Among the principal geographic divisions of the

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the levels below which 24.4 percent and 74.8 percent of the case scores are positioned in terms of magnitude. With regard to a numerically scaled set of fiscal ability statistics, the subgroup delimited by, and inclusive of, Q1 and Q3 encompasses the per capita values whose associated rank scores extend from 34 (relatively low capacity) through 102 (relatively high capacity). This sector of the distribution, then, accounts for slightly over half (N=69) of the county and city statistics.

<sup>6</sup>In analyzing geographic diversity with respect to revenue capacity per capita, revenue effort, and fiscal stress, the Commission has divided the State into nine regions: Southwest Virginia (Planning Districts 1, 2, and 3), the Southern Piedmont-Valley Industrial Zone (Planning Districts 4, 5, 11, and 12), the Northern Valley (Planning Districts 6 and 7), Northern Virginia (Planning District 8), the Northern Piedmont (Planning Districts 9, 10, and 16), Southside (Planning Districts 13, 14, and 19), Richmond (Planning District 15), the Chesapeake Fringe (Planning Districts 17, 18, and 22), and Tidewater (Planning District 23). It should be noted that the latter region subsumes the two groups of localities which formerly comprised Planning Districts 20 and 21. These planning districts were merged under the rubric of the Hampton Roads Planning District on July 1, 1990. [For a detailed discussion of the regional breakdown employed by the Commission (as displayed in Tables 1.5, 3.5, and 6.6), see James W. Fonseca, "The Geography of Virginia," **The University of Virginia News Letter** (Charlottesville: Institute of Government, 1981), vol. 57, no. 11.]

Commonwealth, Southwest Virginia yielded the lowest jurisdictional capacity average (\$820.72 per capita) in 1999/2000.<sup>7</sup> The aggregate mean statistic for the counties and cities of this region, as well as the averages for localities in Southside (\$947.33 per capita) and the Southern Piedmont-Valley Industrial Zone (\$952.72 per capita), covered a measurement range extending from 51.4% to 58.1% below the average score registered by the jurisdictions constituting Northern Virginia. Indeed, the typical locality in the Northern Virginia region displayed a revenue-raising potential at least 1.34 times greater than that of the average jurisdiction in any other section of the Commonwealth over 1999/2000.

Apart from the regional distinctions in the data, local capacity scores, as previously noted, varied to some extent along jurisdictional class lines in 1999/2000. During that period (see Table 1.1), the county revenue capacity average exceeded the corresponding municipal statistic by \$50.42 per capita, a variance of 4.5%. Over the same time period, according to Table 1.2, 51.6% (N=49) of Virginia's counties, but only 45.0% (N=18) of the cities statewide, recorded fiscal ability levels greater than the Commonwealth median value of \$1,023.13, the statistic falling halfway between the lowest and highest values of the numerically scaled capacity distribution.<sup>8</sup> Jurisdictional class differences in revenue-generating potential can also be found in Tables 1.3 and 1.4, which compare

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<sup>7</sup>As indicated by Table 1.5, however, the median value relative to jurisdictions in Southside was marginally weaker than that of the localities comprising Southwest Virginia.

<sup>8</sup>In 1999/2000 Northampton County was the "midpoint" jurisdiction on the revenue capacity continuum.

fiscal capabilities with respect to 53 pairs of adjacent cities and counties. Throughout 1999/2000, as these exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 34, or 64.2%, of the cases. In 14 instances, the revenue-raising potential of the county surpassed that of the contiguous city by at least 25%, with the differential being greater than 50% in six cases. To the extent that cities surpassed their adjoining counties in revenue capacity, the margin of variance reached the 25% threshold in just five cases, three of which yielded interjurisdictional cleavages exceeding 50%. In sum, the statistical data establish that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 1999/2000. However, the full body of evidence fails to disclose a pattern of sharp jurisdictional class differentiation in terms of revenue capacity during that fiscal period.

#### **CHANGE IN REVENUE CAPACITY PER CAPITA, 1995/96-1999/2000**

As documented in Table 2.1, the overall average per capita level of jurisdictional revenue capacity climbed from \$1,025.66 to \$1,156.57 between 1995/96 and 1999/2000.<sup>9</sup> During that time span, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 2.99%; and, by the close of 1999/2000, counties and cities throughout the Commonwealth, on the average, were 12.43% stronger relative to their 1995/96 fiscal ability thresholds. Significantly, over the same interval, state and local governments nationwide faced an average rise

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<sup>9</sup>Table 2.2 indicates that the statewide median value diminished slightly in 1999/2000 after rising from one period to the next across the 1995/96-1998/99 time frame.

of 10.88% in the prices charged for goods and services purchased.<sup>10</sup> Thus, from 1995/96 through 1999/2000 the revenue-generating potential of Virginia's counties and cities tended to expand at a pace somewhat faster than the rate of inflation confronting public-sector economies across the nation.<sup>11</sup>

According to Tables 2.3<sup>12</sup> and 2.4, nearly two-fifths of Virginia's localities (N=52) exhibited continuously increasing levels of revenue capacity in per capita terms between 1995/96 and 1999/2000. With respect to that interval, 62 of the remaining jurisdictions recorded fiscal ability growth in three of the four measurement periods. On a per capita basis, then, 84.4% of the Commonwealth's localities sustained capacity expansion during most, if not all, of the time span in question. Yet the statistical evidence also

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<sup>10</sup>The cited statistic has been derived from quarterly price index values published in U.S. Department of Commerce, Bureau of Economic Analysis (BEA), **Survey of Current Business**, 81 (August, 2001), Table 3, p. 133.

<sup>11</sup>The Commission notes, however, that the Virginia context may not have been a simple microcosm of the nation in general relative to the cost pressures faced by state and local governments after 1995/96. Caution should be exercised, then, in the application of BEA data to specific localities throughout the Commonwealth.

<sup>12</sup>Regarding the 1995/96-1998/99 time frame, this exhibit shows capacity distributions which differ from the pertinent jurisdictional statistics in Table 2.3 of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1998/99**. In relation to any given measurement period, the revised per capita values are based upon updated population estimates as well as a modified procedure for capacity measurement through which personal property tax collections are reflected in the statewide average yield rate per dollar of adjusted gross income. See the Technical Appendix, footnote 9.

indicates that 60 counties and 23 cities witnessed reductions in their revenue-generating potential at one stage or another across the periods under consideration.<sup>13</sup> Indeed, 20 localities manifested declining fiscal ability in two of the periods following 1995/96, and one jurisdiction (Greensville County) experienced three instances of diminishing revenue capacity per capita over the time frame covered by the present report. In sum, even though the fiscal ability of the average county or city increased throughout the 1995/96-1999/2000 interval (see Table 2.1), the per capita magnitude of revenue-raising potential periodically declined for 61.5% of all localities during that measurement span.

As Table 2.5 discloses, no jurisdiction recorded average revenue capacity growth equal to, or greater than, 10% from 1995/96 through 1999/2000.<sup>14</sup> Yet, the per capita level of fiscal ability increased at average rates of 7.19% and 7.01%, respectively, in Charlottesville City and Grayson County across the same time dimension. The data further reveal that significant capacity expansion, averaging at least 6%, was manifested by four other localities--Goochland County (6.92%), Fredericksburg City

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<sup>13</sup>While per capita diminutions occurred with greatest frequency (N=69) during 1999/2000, the instances of negative change (N=27) were quite substantial across 1998/99 as well. It should be noted, too, that approximately three out of every ten localities exhibited modest levels of capacity growth (i.e., relative increases below 2%) in each of these periods.

<sup>14</sup>According to Table 2.4, revenue capacity increases of 10% or higher characterized nine localities during 1996/97. The table also indicates that double-digit margins of capacity expansion, while emerging in six cases over the course of 1997/98, typified only two jurisdictions with respect to 1998/99 and 1999/2000.

(6.91%), Highland County (6.31%), and Loudoun County (6.11%). Along with the top-ranked jurisdictions, these entities stood in marked contrast to the 24 counties and 8 cities which recorded, on the average, slight relative gains (i.e., increases below 2% each period) or even diminutions in their revenue-raising potential.<sup>15</sup> According to Table 2.5, the weakest patterns of revenue capacity "growth" (as denoted by mean scores lower than 1%) materialized in Accomack County (.79%), Surry County (.79%), Clifton Forge City (.74%), Fluvanna County (.69%), Wise County (.41%), Greenville County (-.30%), Buchanan County (-.48%), and Sussex County (-3.25%).<sup>16</sup>

### **REVENUE EFFORT**

The concept of revenue effort focuses on the degree to which county and city governments actually utilize the revenue-generating potential of their respective jurisdictions through the employment of locally controlled funding devices, such as taxes, service charges, and regulatory license

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<sup>15</sup>The six high-growth localities were distributed across the Northern Piedmont (N=2), the Northern Valley (N=1), Northern Virginia (N=1), the Richmond area (N=1), and Southwest Virginia (N=1).

<sup>16</sup>These jurisdictions fell within the following regions of the Commonwealth--Southside (N=3), Southwest Virginia (N=2), the Southern Piedmont-Valley Industrial Zone (N=1), the Northern Piedmont (N=1), and the Chesapeake Fringe (N=1). It should be noted that the Southside localities (Surry, Greenville, and Sussex) were joined in the bottom 25% of the statewide measurement scale by four of their regional neighbors--Charlotte County (1.68%), Lunenburg County (1.57%), Brunswick County (1.46%), and Hopewell City (1.19%). Then, too, each of three other regions (the Southern Piedmont-Valley Industrial Zone, the Northern Piedmont, and the Chesapeake Fringe) contributed a total of five cases to the lowest quarter of the data continuum.

fees.<sup>17</sup> With respect to a particular locality, the revenue effort dimension operationally assumes the form of an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the given county or city.<sup>18</sup> Through this indicator the receipts which a specified locality derives from its various private-sector resource bases are gauged in relation to the yield that the jurisdiction could anticipate if local revenue-raising simply reflected the average rates of return for the Commonwealth at large.

### **REVENUE EFFORT, 1999/2000**

In 1999/2000, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9596. Thus, the typical Virginia locality realized "own-source" collections amounting to over nine-tenths of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average degree of revenue effort for cities (1.3444) markedly exceeded the comparable statistic for the Commonwealth overall. A corollary point of still greater importance is that the municipal revenue effort average in 1999/2000 surpassed the corresponding county

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<sup>17</sup>The Commission's approach to revenue effort is explored at greater length in the Technical Appendix of this report.

<sup>18</sup>It should be noted that the personal property tax reimbursement program serves as a conduit for the distribution of non-categorical state aid to Virginia's localities. By definition, this intergovernmental revenue is not germane to the indigenous fiscal effort of the recipient counties and cities. (See Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Year Ended June 30, 2000, p. 166.)



figure (.7976) by a margin of 68.6%.

During the 1999/2000 fiscal period, the most striking example of city-county variation involved the two localities whose respective revenue effort scores marked the maximum and minimum values statewide. In that instance (see Table 3.2), the Covington City statistic (1.8625) was nearly 3.7 times greater than the score of Halifax County (.5054). The extremities of the revenue effort continuum, then, indicate significant diversity in the fiscal exertion of the 135 counties and cities of Virginia. Considerable dispersion in jurisdictional revenue effort values is also revealed by an examination of the case scores defining the "middle half" of the numerically ordered data series. In 1999/2000 the statistics between the top and bottom segments of this distribution extended from 1.1991 (the third quartile) to .7168 (the first quartile) on the statewide scale.<sup>19</sup> Thus, the "middle half" of the data continuum accounted for 35.5% of the total scope of interlocal variation in fiscal effort.<sup>20</sup> Accordingly, county and city revenue effort values, unlike the set of jurisdictional revenue capacity scores, manifested significant divergence with respect to both the mid-range spread and the end points of the full data series.

In terms of regional variation, Table 3.5 reveals that during 1999/2000

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<sup>19</sup>The demarcation values were yielded, respectively, by Manassas City and Craig County. In the context of this report, the revenue effort scores forming the middle sector of an ordered series are ranked from 102 (relatively low effort) through 34 (relatively high effort).

<sup>20</sup>The first and third quartiles represent the statistical limits of a subscale which actually encompassed 51.1% (N=69) of all jurisdictional scores. See footnote 5.

the strongest average level of fiscal effort in the Commonwealth (1.2262) was exhibited by localities constituting the Tidewater area. The data also indicate that the counties and cities of this region utilized their revenue capacity, on the average, at rates 12.8% and 26.5% higher, respectively, than the mean scores (1.0866 and .9696) associated with jurisdictions in Northern Virginia and Southside, the areas placing second and third in regional effort.<sup>21</sup> Even greater disparities, then, separated the Tidewater section of the Commonwealth from the six remaining regions, all of which recorded local mean values below the jurisdictional average for the State at large (.9596).<sup>22</sup> Indeed, the score for the Chesapeake Fringe, whose localities registered the weakest revenue effort average in the State (.7876), lagged 35.8% behind the corresponding statistic for the Tidewater area.<sup>23</sup>

Whatever the regional dimensions of local effort, cities generally employed their own-source revenue capacity in the 1999/2000 period to a strikingly greater extent than counties. Across the State overall, as Table 3.1 establishes, the average level of revenue effort among municipalities

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<sup>21</sup>The localities comprising Southside occupied a distinctly lower position (i.e., fifth) relative to the median-score series. Within the latter statistical distribution, the 10 counties and 6 cities defining the Northern Valley area ranked third.

<sup>22</sup>In median statistical terms, only the jurisdictions of Tidewater and Northern Virginia yielded central-tendency scores exceeding the aggregate value for the Commonwealth (.8482).

<sup>23</sup>As indicated by the statewide series of median values, localities in Southwest Virginia, the Richmond area, and the Southern Piedmont-Valley Industrial Zone displayed marginally lower extraction/capacity ratios, as a rule, than the jurisdictions of the Chesapeake Fringe. In 1999/2000 the median revenue effort scores generated by the four regions were .8042, .8058, .8065, and .8124, respectively.

during the period in question exceeded that for counties by a substantial margin (greater than \$.54 for every dollar of potential revenue). As additional evidence of this pattern, Table 3.2 reveals that 72.5% (N=29) of the cities in Virginia, but only 4.2% (N=4) of the counties statewide, posted revenue effort statistics falling within the highest sector of the numerically graduated distribution (encompassing local scores between 1.2211 and 1.8625). Further, while every municipality in Virginia exhibited a revenue effort value surpassing the overall median statistic for the Commonwealth (.8482) during 1999/2000, 71.6% (N=68) of the 95 counties failed to exceed that benchmark level.<sup>24</sup> Accordingly, the "bottom half" of the data continuum, with values ranging from .8482 to .5054, was defined entirely in terms of county effort scores.<sup>25</sup>

With respect to the issue of jurisdictional class differences, perhaps the most impressive evidence can be found in Tables 3.3 and 3.4, which offer comparative data relative to 53 sets of contiguous cities and counties. Throughout 1999/2000, as both exhibits indicate, municipalities surpassed their adjoining counties on the dimension of fiscal effort in 52 (or 98.1%) of the jurisdictional pairings under analysis. Moreover, for each of 29 cases, the revenue effort level of the city was at least 50% greater than that of its neighboring county, and in seven of these instances the margin separating the contiguous localities exceeded 100%. As for the one situation in which a county surpassed its adjacent city, this case failed to produce a revenue

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<sup>24</sup>In 1999/2000 the middle value of the fiscal effort scale was registered by Loudoun County.

<sup>25</sup>This segment of the distribution covered, in the strictest sense, 50.4% of the 135 local statistics.

effort difference as large as 10%. An examination of the statistical data for adjoining localities confirms the earlier observation that cities realized, in general, decidedly higher receipts per dollar of potential revenue than counties during 1999/2000. Significantly, according to Table 3.9, this pronounced disparity in the revenue effort of the two jurisdictional classes even materialized across sub-groups of localities that assumed operating and capital obligations of equivalent scope, as gauged by a functional performance index<sup>26</sup> resting upon county and city expenditure data.<sup>27</sup>

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<sup>26</sup>The performance index scores underlying our analysis rest upon a methodology adapted from the work of several researchers affiliated with the Project on Urban Fiscal Strain at the University of Chicago. See Terry Nichols Clark, Lorna C. Ferguson, and Robert Y. Shapiro, "Functional Performance Analysis: A New Approach to the Study of Municipal Expenditures and Debt," **Political Methodology**, vol. 8 (Fall, 1982), pp. 87-123; and Clark and Ferguson, **City Money: Political Processes, Fiscal Strain, and Retrenchment** (New York: Columbia University Press, 1983), pp. 46-52, 314-319. For analytic purposes the 1999/2000 index distribution generated by the Commission's staff has been numerically ordered and grouped into four categories on the basis of the first quartile, median, and third quartile values. It should be noted that, in calculating county and city functional performance statistics relative to a particular fiscal year, the staff of the Commission draws upon jurisdictional spending data tied to 29 operating categories and 4 capital dimensions covered in Exhibits C, C-1 through C-8, and E of the pertinent annual volume of the Auditor of Public Accounts' **Comparative Report of Local Government Revenues and Expenditures**. For the designated accounting period, every locality is assigned a score of 1 or 0 with regard to each potential spending area as a means of denoting whether the jurisdiction actually registered net positive outlays in support of the stipulated function during the budgetary year. On any given performance dimension, the locality receives a value of 0 only if it (a) made no disbursements bearing upon the functional category in question or (b) recorded expenditures whose gross level was equaled or exceeded by cost recoveries (i.e., income from the sale of goods and/or services) associated with the specified field of responsibility. The baseline jurisdictional score--whether 1 or 0--relating to the designated operating or capital dimension is then multiplied by the mean level of spending per resident undertaken by all counties and cities which reported net positive outlays in the given area of budgetary activity. The resulting arithmetic product, when added to the sum of the corresponding values for the 32

### **CHANGE IN REVENUE EFFORT, 1995/96-1999/2000**

During the interval between the end of 1995/96 and the close of 1999/2000, the average revenue effort of Virginia's 135 counties and cities (see Table 4.1) increased continuously from .8898 to .9596.<sup>28</sup> As Tables 4.3 and 4.4 disclose, however, only 14.8% of the localities statewide (i.e., 14 counties and 6 cities) recorded rising levels of revenue effort across all fiscal periods of that time span.<sup>29</sup> As for the remaining jurisdictions, between

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other performance categories, yields a weighted measure of the range of functional burdens carried by the target jurisdiction during the fiscal year under review. With respect to Table 3.9, the sharp effort differences along jurisdictional class lines substantially reflect the greater volume and/or unit costs of the goods and services typically delivered by municipal governments in 1999/2000.

<sup>27</sup>It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort during 1999/2000 than counties with matching geographic and population characteristics (see Tables 3.5 through 3.8). Over that period, notable mean-score differences (from .1950 to .7561) were evident between cities and counties relative to the various territorial and demographic groupings covered by the previously cited tables.

<sup>28</sup>While manifesting growth in three fiscal periods after 1995/96, the median value for the State as a whole declined slightly across 1997/98. See Table 4.2.

<sup>29</sup>The extraction/capacity ratios for the 1995/96-1998/99 time frame diverge from those published in the corresponding table of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1998/99**. With regard to each measurement period, the modified effort statistics rest upon fiscal ability scores determined through a computational procedure that reflects personal property tax revenue in the statewide average yield rate pertaining to adjusted gross income. See the Technical Appendix, footnote 9.

27.4% and 51.1% yielded declining effort scores in any given measurement period following 1995/96.<sup>30</sup> The evidence also reveals that 44 counties and 17 cities, or 45.2% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity during two or more of the periods covered by this report. Further, Tables 4.3 and 4.4 indicate that 14 of these jurisdictions registered decreasing effort scores in three measurement periods from the end of 1995/96 through 1999/2000. Thus, while local fiscal effort gradually climbed on a statewide average basis, most counties and cities experienced reduction in the degree of capacity utilization during at least one stage of the overall time frame.

To the extent that Virginia's local governments displayed rising levels of revenue effort across the time span in question, the highest average growth rates (i.e., increases of at least 6%) were recorded, as shown in Table 4.5, by Carroll County (11.71%), Greensville County (10.87%), King and Queen County (9.05%), Nelson County (8.78%), King George County (8.33%), Page County (7.78%), Essex County (7.32%), Richmond County (7.15%), Cumberland County (6.47%), Bedford County (6.35%), and Warren County (6.15%).<sup>31</sup> More significantly, 28 counties and 12 cities (or 29.6% of all localities) posted mean rates of change in fiscal effort at magnitudes lower than 1% during the time frame under review. According to Table 4.5, 20 of

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<sup>30</sup>The revenue effort statistic of a county or city is reduced whenever the locality's own-source revenues fail to keep pace with the rate of growth in its fiscal capacity.

<sup>31</sup>The leading jurisdictions of the State were located in the Chesapeake Fringe (N=3), the Northern Piedmont (N=2), the Northern Valley (N=2), Southside (N=2), the Southern Piedmont-Valley Industrial Zone (N=1), and Southwest Virginia (N=1).

these jurisdictions manifested, on the average, negative "growth" in capacity utilization between 1995/96 and 1999/2000.<sup>32</sup> With regard to the latter jurisdictions, the most notable patterns of relative decline (as gauged by mean scores below -2%) emerged in Fairfax County (-2.10%), Richmond City (-2.51%), Sussex County (-2.77%), Albemarle County (-4.05%), and Charles City County (-4.85%).

### **FISCAL STRESS**

The measurement of fiscal stress, as implemented by the Commission, entails the construction of a three-variable index founded upon chronologically equivalent indicators linked to the most current observation period for which relevant statistics can be obtained across all counties and cities.<sup>33</sup> More precisely, the stress index utilizes jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 1999/2000), (2) the degree of revenue effort over the same time span, and (3) the magnitude of median adjusted gross income for individuals and married couples in the pertinent calendar year (presently 1999). With respect to each of these factors, any given county or city is assigned a relative stress score establishing the distance, in standard

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<sup>32</sup>The following regions subsumed the 14 counties and 6 cities exhibiting negative levels of average "growth" during that time span: Northern Virginia (N=5), Southside (N=4), the Northern Valley (N=3), the Northern Piedmont (N=2), the Richmond area (N=2), the Southern Piedmont-Valley Industrial Zone (N=2), Southwest Virginia (N=1), and the Chesapeake Fringe (N=1).

<sup>33</sup>The Technical Appendix of this report contains a detailed description of the methodology underlying the fiscal stress index.

deviation units, of the specified locality's raw score from the mean of the overall data distribution.<sup>34</sup> The foregoing "transformation" procedure ensures the imposition of a common statistical gauge upon the several constituent dimensions of the index. Under the computational technique employed by the Commission, the three relative stress values associated with a particular jurisdiction are added to produce an integrated expression of its fiscal strain during the selected measurement period (in the current instance, 1999/2000). The higher the magnitude of this summary statistic, the greater the fiscal stress experienced by the specified county or city. It should be noted that the composite index score, though not an absolute indicator of financial hardship at the local level, identifies the standing of the designated jurisdiction in relation to every other county or city throughout Virginia.

### **Fiscal Stress, 1999/2000**

At the aggregate level of data analysis (see Table 6.1), the average index value for cities (172.74) in 1999/2000 was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.74). With regard to specific local scores, Table 6.3 discloses that the 135 numerically ordered stress computations covered a range of 58.88 points, with the Norfolk City and Bath County statistics (187.61 and 128.73, respectively) constituting

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<sup>34</sup>As computed for a specified variable (e.g., revenue capacity per capita), the standard deviation measures the dispersion of all local scores relative to the statewide jurisdictional average. See the Technical Appendix, footnote 21.



the maximum and minimum values statewide. Over the 1999/2000 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction on the composite index by a margin of 45.7%. Whatever the significance of such disparity, Table 6.3 reveals that the county and city scores comprising the "middle half" of the measurement continuum, as delineated by the first and third quartile values,<sup>35</sup> occupied an interval representing 21.8% of the total index scale.<sup>36</sup> Thus, the intermediate segment of the data series exhibited a modest degree of variation relative to the full scope of dispersion in local stress scores across Virginia.

During 1999/2000 the average degree of jurisdictional stress, as shown in Table 6.6, varied somewhat over the nine regions of the Commonwealth. Localities in Southwest Virginia, recording an overall fiscal stress value of 171.18, displayed the highest average level of fiscal hardship throughout the period under review. The jurisdictions in the Southside and Tidewater areas, with mean index values of 170.37 and 169.79, respectively, ranked second and third on the data continuum.<sup>37</sup> Across every other region of Virginia (except the Southern Piedmont-Valley Industrial Zone), the average jurisdictional stress score in 1999/2000 fell below that of the State as a whole (165.00). Over this period the lowest degree of fiscal stress in the

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<sup>35</sup>Middlesex County and Charlotte County posted, in order, these benchmark statistics (i.e., 159.06 and 171.87).

<sup>36</sup>See footnote 20.

<sup>37</sup>From a median-score perspective, Southside localities marginally surpassed, in the main, the counties and cities of Southwest Virginia.

Commonwealth was experienced, on average, by the counties and cities of Northern Virginia, with a regional statistic (147.89) trailing that of localities in Southwest Virginia by a margin of 13.6%.

Throughout the State, as indicated above, the pressures inducing local fiscal stress registered with unequal force upon cities and counties in 1999/2000. According to Table 6.1, the average stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11 index points, or by 6.8%. The data (see Tables 6.6 through 6.9) also reveal that the average city endured greater fiscal stress than the typical county regardless of its geographic location, population level, or demographic growth rate. Moreover, according to Table 6.3, 87.5% (N=35) of all municipalities in 1999/2000 generated stress scores exceeding the statewide average. In contrast, 62.1% (N=59) of the 95 counties recorded stress measures below the average value for the Commonwealth overall. In addition, it should be noted that the top and bottom ranges of the fiscal stress continuum during 1999/2000 exhibited clear differences in terms of jurisdictional class composition. With respect to the 20 localities at the "high" end of the data series, 90.0% (N=18) were cities. Among the 19 "low stress" jurisdictions, counties defined 84.2% (N=16) of the total.

Further evidence of jurisdictional class disparity can be found in Tables 6.4 and 6.5, which present comparative data covering 53 pairs of adjoining cities and counties. Over the 1999/2000 time frame, as these exhibits show, municipalities exceeded their contiguous counties on the summary measure of fiscal stress in 94.3% (N=50) of the cases analyzed. A review of

the matched jurisdictions establishes that city index scores were at least one-tenth higher than the corresponding county values in 19 instances. The degree of interlocal disparity, according to Table 6.5, varied between 15% and 21% for five of the latter pairings. Significantly, the margin of difference was less than 5% for each of the cases in which the fiscal stress level of a county surpassed that of its neighboring municipality. In sum, it is clear from the statistical evidence that fiscal pressures typically burdened cities to a greater extent than counties in 1999/2000.

## TECHNICAL APPENDIX

### REVIEW OF METHODOLOGY AND DATA ELEMENTS

#### **Revenue Capacity**

The measure of revenue capacity employed in the current report is founded upon the Representative Tax System (RTS) methodology originally developed by the U. S. Advisory Commission on Intergovernmental Relations<sup>1</sup> and subsequently refined by researchers at the University of Virginia<sup>2</sup> and staff members of the Joint Legislative Audit and Review Commission.<sup>3</sup> In operational terms, revenue capacity, as derived from this Virginia-adapted RTS methodology, assumes the form of an additive expression combining several arithmetic products, each of which entails the multiplication of a particular jurisdictional resource-base indicator by a statistical constant denoting the total revenue yield to all county and city governments per unit of the designated resource. Treated in this fashion, revenue capacity gauges the degree of jurisdictional affluence and, at one and the same time, indicates the collections that a locality could anticipate from taxes, service charges, regulatory licenses, privilege fees, and various other governmental instruments (i.e., potential revenue) if the jurisdiction imposed levies on its resource bases at statewide average rates of extraction. In the calculation of fiscal capacity values relative to the counties and independent cities of Virginia, the methodology centers on four specific revenue devices (i.e., the real property tax, the public service corporation property tax, the motor vehicle license tax, and the local-option sales tax) as well as a residual dimension encompassing all other instruments for the generation of own-source revenues. The

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<sup>1</sup>Advisory Commission on Intergovernmental Relations, **Measuring the Fiscal Capacity and Effort of State and Local Areas**, Report M-58 (Washington, D.C.: U.S. Government Printing Office, 1971).

<sup>2</sup>John L. Knapp and Philip J. Grossman, **Virginia Issues: State Aid to Local Governments** (Charlottesville: Institute of Government and Tayloe Murphy Institute, University of Virginia, 1979), pp. 18-19.

<sup>3</sup>Joint Legislative Audit and Review Commission, **State Mandates on Local Governments and Local Financial Resources**, pp. 69-70; and Joint Legislative Audit and Review Commission, **Local Fiscal Stress and State Aid**, pp. 11-15.

jurisdictional wealth bases to which these five extractive "mechanisms" apply are, respectively, the total true valuation of real estate, the aggregate true valuation of public service corporation property,<sup>4</sup> the adjusted number of registered motor vehicles,<sup>5</sup> the aggregate value of taxable retail sales,<sup>6</sup> and the

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<sup>4</sup>The concept of "true value" refers to the full-market worth of locally taxed real estate or public service corporation property in a particular jurisdiction. With regard to each of the designated property classes, the true valuation statistics supporting the fiscal ability computations in this report can be found in Department of Taxation, **Virginia Assessment/Sales Ratio Study**, Table 4, 1995-99; and Aileen Watson, Department of Taxation, memorandum to staff of Commission on Local Government, November 4, 1997. The latter document certifies a modification of the Department of Taxation's published total for the true valuation of real estate in Nottoway County relative to 1995.

<sup>5</sup>With respect to the motor vehicle license tax, the Department of Motor Vehicles has supplied unpublished county and city registration totals linked to a June 30th reference date for each year between 1996 and 2000. These jurisdictional figures have been adjusted (i.e., reduced) by the Commission's staff only in relation to counties which (1) impose motor vehicle license taxes and (2) contain towns that levy their own license charges, provided that such localities (a) operate independent school divisions and/or (b) maintain rates of taxation equal to, or exceeding, county fees. Under State law (see Sec. 46.2-752, Code of Virginia), counties are precluded from collecting license taxes on vehicles owned by the residents of those towns. Thus, in regard to any affected county, the Commission's staff has employed as the relevant resource-base statistic for a particular fiscal period the difference between that locality's official registration total and the estimated number of town motor vehicles outside the reach of county license tax authority. Because the Department of Motor Vehicles does not furnish comprehensive vehicular counts for towns, data estimates have been utilized. In estimating the number of motor vehicles owned by the inhabitants of a particular town on June 30th of a specified year, the Commission's staff has multiplied the countywide registration total as of that date by a town/county vehicular ratio founded upon U.S. Census data covering the commutation practices of Virginia residents during 1990. Across the 1996-2000 computational rounds, every baseline automotive ratio has been modified annually for use as an allocative mechanism through a series of weighting factors denoting the percentage change in the associated town/county general population ratio over the years following the 1990 decennial Census. (It should be noted, however, that the federal government expects to release commutation data from the 2000 Census in the near future. When these statistics become available, the Commission's staff will develop a revised set of vehicular ratios to support the fiscal ability computations for 2000/2001.)

total adjusted gross income of the resident population.<sup>7</sup> For each fiscal period in the 1995/96-1999/2000 series, the Commission's staff has calculated the per capita revenue-raising potential of every locality<sup>8</sup> through (1) the

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<sup>6</sup>In relation to the local-option sales tax, the statewide average yield rate of one percent is, in fact, the level at which all counties and cities derive revenues from the taxable sales of various retail establishments. Accordingly, in computing the capacity of a given jurisdiction for a specified fiscal period, the Commission's staff has employed total sales tax revenues received by that entity over the course of the designated time span instead of using the product of the statewide average yield rate multiplied by the value of taxable retail sales pertaining to the selected jurisdiction during the target period.

<sup>7</sup>In the calculation of the fiscal ability of a particular county or city, the total adjusted gross income (AGI) of jurisdictional residents functions as a surrogate for the specific resource bases to which the "other" revenue instruments of the local government are applied. Derived from State income tax returns, the adjusted gross income statistics relative to a given locality, while encompassing numerous dimensions of income, exclude most Social Security benefits and various other transfer payments, investment income retained by life insurance carriers and private uninsured pension funds, non-cash imputed income, tax-free interest and dividends, and the income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the adjusted gross income data supporting the Commission's tabular calculations, see the following Department of Taxation sources--"1995 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 30, 1997; "1996 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), September 4, 1998; "1997 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 15, 1999; "1998 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 2, 2000; and "1999 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), November 5, 2001. The local adjusted gross income figures underlying the Commission's revenue capacity computations differ from the jurisdictional totals issued by the Department of Taxation in the FY1997-2001 volumes of its **Annual Report**. The latter sets of statistics, unlike the former, take account of the Virginia income declared by out-of-state taxpayers. In the main, however, such nonresident AGI is irrelevant to the gauging of jurisdictional capacity within the Commonwealth.

<sup>8</sup>An illustration of the computational method appears in Exhibit A.

multiplication of its resource-base levels on the five target dimensions<sup>9</sup> by the relevant statewide average yield rates, (2) the summation of the resulting products, and (3) the division of the computed total by the jurisdictional population.<sup>10</sup>

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<sup>9</sup>Until the current measurement round, the Commission's staff annually employed county and city vehicular totals as proxy resource-base indicators in determining local fiscal ability with respect to the personal property tax. Before the State's implementation of the "car tax" reimbursement program during 1998, however, jurisdictional receipts from personal property were tied, in part, to a broad range of non-vehicular assets (for example, aircraft, recreational boats, mobile homes, generating equipment, computer hardware, research and development property, and farm machinery and livestock). As reported by the Weldon Cooper Center at the University of Virginia, these taxable objects generated, on the average, 30% and 23% of the personal property collections realized by cities and counties, respectively, across FY1995. (See John L. Knapp, **1995 Tax Rates: Virginia's Cities, Counties, and Selected Towns**, p. 90.) In statewide terms non-vehicular assets have annually accounted for a rising fraction of the "own-source" personal property receipts of Virginia's localities since the implementation of intergovernmental payments under the Personal Property Tax Relief Act. Because of the accompanying decline in the percentage of tax revenue yielded by the motor vehicle population, total adjusted gross income (as described in footnote 7) currently represents a more viable indicator of local resource-base strength relative to tangible personal property. Accordingly, the Commission's staff has substituted adjusted gross income statistics for vehicular registration figures in calculating the revenue-raising potential associated with the taxation of such property at the county and city levels during 1999/2000. Given the fact that measurement standardization is a prerequisite for time-series analysis, the same computational approach has been extended to the production of revised jurisdictional capacity scores covering the 1995/96-1998/99 interval. For each period of this time frame, the modified per capita values (see Table 2.3 of the present report) are strongly correlated with the fiscal ability statistics published by the Commission in May, 2001. Across the full measurement span, the coefficients of linear association range from .9893 to .9932. [A discussion of bivariate correlation analysis can be found in Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), pp. 318-26.]

<sup>10</sup>The 1995-99 population divisors used by the Commission's staff have been derived from Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic dataset), January 22, 2002.

## **Revenue Effort**

The concept of revenue effort, as defined by the Commission on Local Government, denotes the extent to which a particular county or city converts its revenue-generating potential into actual collections through the imposition of taxes and such other funding instruments as service charges, regulatory license fees, and fines. From a measurement perspective the construct assumes the form of an extraction/capacity ratio indicating the performance of any specified jurisdiction in mobilizing private-sector resources for the support of public activities. In regard to any given locality, the computation of revenue effort begins with the summation, for a designated fiscal period, of jurisdictional proceeds from (a) four discrete tax categories (i.e., the real estate, public service corporation property,<sup>11</sup> motor vehicle license,<sup>12</sup> and local-option

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<sup>11</sup>Across ten annual surveys of fiscal stress in Virginia (ending with the issuance of the 1995/96 report), the Commission's staff utilized county and city levies to estimate the "current-year" tax proceeds of local governments from real estate, personal property, and public service corporation property. For any given measurement period, these jurisdictional billing statistics represented highly compelling indicators which captured the expected tax yields of direct relevance to that time frame and, significantly, did not reflect delinquent payments covering resource-base obligations from antecedent periods. During the 1996/97 computational round, however, the staff of the Commission established, through the detailed examination of longitudinal data, that local levies typically manifest greater vulnerability to serious recordation and reporting errors than the actual tax receipts of counties and cities. Indeed, the State Auditor's revenue compilations across the various localities, even if contaminated with delinquent amounts, tend to be somewhat more reliable as bases for empirical inquiry relative to the jurisdictional billing figures issued by the Department of Taxation. Accordingly, in generating fiscal capacity and effort scores with respect to 1999/2000 (as well as the 1995/96-1998/99 interval), the Commission's staff has drawn upon the audited revenues of county and city governments rather than their anticipated current-year collections from the major property tax instruments. See Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B, FY1995-2000; and **City of Franklin, Virginia, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 1999** (hereinafter cited as **City of Franklin, Financial Report, FY1999**), Schedule 1.

With respect to the real property tax, it should be noted that the local true valuation figures issued annually in the **Virginia Assessment/Sales**



sales<sup>13</sup> dimensions) and (b) the amalgam of all other locally controlled revenue sources (including the tangible personal property tax).<sup>14</sup> The resulting total is

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**Ratio Study**, while pertaining to the calendar year for most counties and cities, rest upon a fiscal-year schedule in a limited number of jurisdictional instances. Across the latter cases, the most current valuation figures available in the context of a particular stress measurement round are linked to the twelve-month interval immediately preceding the latest fiscal year for which county and city revenue breakdowns can be obtained from the State Auditor's office. Addressing each period over the 1995/96-1999/2000 time frame, the Commission's staff has resolved the chronological synchronization issue relative to such localities by gauging the real estate dimension of fiscal effort through the employment of tax collection statistics published in the **Comparative Report of Local Government Revenues and Expenditures** during the year prior to the issuance of the temporally germane volume of the **Virginia Assessment/Sales Ratio Study**. Among the localities with true valuation profiles tied to the calendar year, the interjurisdictional roster of tax payment deadlines is such that the "best-fitting" revenue period at the time of a given index-building exercise corresponds to the most recent fiscal year covered by the State Auditor's annual report.

<sup>12</sup>With respect to the motor vehicle license tax, the Commission's staff has employed the official collection figures of the various local governments, as displayed in Exhibit B-2 of **Comparative Report of Local Government Revenues and Expenditures**, FY1996-2000; and Schedule 1 of **City of Franklin, Financial Report, FY1999**.

<sup>13</sup>The sales tax figures used in the calculation of local capacity and effort statistics have been drawn from **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B-2, FY1996-2000; and **City of Franklin, Financial Report, FY1999**, Schedule 1.

<sup>14</sup>"Other" local-source revenues, as defined in footnote E of Exhibit A, have been computed for each county and city relative to fiscal years 1996-2000. The jurisdictional calculations rest upon data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities; Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**; and Exhibit D-2 and Schedule 1 of **City of Franklin, Financial Report, FY1999**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements. (See **Uniform Financial Reporting Manual**, pp. 3-59 and 3-60.)

then divided by the aggregate level of jurisdictional revenue capacity for the specified period.<sup>15</sup> Always greater than zero and positive in direction, the ratio score yielded by this computational procedure may exceed a value of one if a locality utilizes its various resource bases at rates of extraction surpassing statewide average levels. An example of the foregoing circumstance can be found in the most current ratio statistic for King George County. In 1999/2000 the effort level of that jurisdiction was 1.1403.<sup>16</sup> The cumulative receipts generated by the locality represented, in other words, 114.03% of its theoretical revenue capacity. One may state, alternatively, that King George County collected slightly over \$1.14 for every dollar that it would have realized if each jurisdictional resource base had simply been tapped at the relevant statewide average yield rate. With respect to the dimension of revenue effort, it should be noted that the Commission's staff has calculated city and county scores for each of the periods extending from 1995/96 through 1999/2000.

### **The Composite Fiscal Stress Index**

In its data analyses covering the 1985/86-1987/88 interval, the Commission approached the construction of the fiscal stress index through the locality-by-locality summation of jurisdictional values (ranging from 1 to 8 on each component dimension) across relative stress indicators of (1) base-period revenue capacity per capita, (2) change in revenue capacity per capita from the base period to a selected update period, (3) base-period revenue effort, (4) variation in revenue effort between the base period and the specified update period, and (5) "resident income" [a sub-index comprising weighted measures of (a) the decennial poverty rate as computed by the U.S. Census Bureau, (b) change in median family adjusted gross income (i.e., adjusted gross income for married couples) between the stipulated base and update years, and (c) median

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The preceding elements, though, have not been incorporated into the Commission's FY1996-2000 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, **Government Finances: 1991-92** (Washington, D.C.: U.S. Government Printing Office, 1996), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 5th ed. (Fort Worth, TX: Harcourt Brace College Publishers, 1999), pp. 620-21 and 624.

<sup>15</sup>See the illustrative calculation in Exhibit B.

<sup>16</sup>See Table 3.2.

family adjusted gross income during the latter year.]<sup>17</sup> With the issuance of the 1988/89 stress update report, however, the fiscal stress methodology was significantly modified. As outlined below, the amended index-building procedure, while reducing the array of component dimensions to a more efficient set of baseline factors, yields an increased degree of statistical precision relative to the level of quantitative refinement attainable under the original methodology.<sup>18</sup>

In its revised form the composite index is a three-variable instrument resting upon temporally equivalent indicators that cover the most recent accounting interval for which pertinent data values are available with respect to all counties and cities. The process of index construction, as redefined, begins with jurisdictional measures denoting (1) the level of revenue capacity per capita over a designated fiscal period (currently 1999/2000), (2) the degree of revenue effort throughout the same time span, and (3) the magnitude of median adjusted gross income among all residents--individuals as well as married couples--filing State tax returns for the associated calendar year<sup>19</sup>

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<sup>17</sup>This procedure is fully examined in Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1987/88** (August, 1990), Appendix B, pp. 6-8.

<sup>18</sup>By way of illustration, the measurement approach taken in the current report greatly reduces the potential for tied jurisdictional scores on the composite index of fiscal stress. Indeed, only two cases of statistical convergence (involving the overall stress values for Martinsville City/Lynchburg City and Washington County/Pittsylvania County) can be found in the 1999/2000 index distribution (see Tables 6.2 and 6.3). Significantly, however, these apparent instances of complete overlap stem solely from the rounding of the composite stress scores to two-digit accuracy. At the level of three-digit precision, the 1999/2000 index values for Martinsville and Lynchburg equal 178.401 and 178.396, respectively. With the same degree of exactitude, the summary scores yielded by Washington and Pittsylvania Counties are, in order, 163.574 and 163.570.

<sup>19</sup>The inclusive adjusted gross income variable has displaced the resident income measures utilized in the Commission's 1985/86-1987/88 computations. The surrogate indicator, which captures annually revised data, is preferable in chronological terms to the decennial poverty rate distribution as an instrument for the gauging of fiscal stress. A further advantage of the substitutive variable is that it covers, unlike median family adjusted gross income, income declarations from the complete universe of State tax returns filed by jurisdictional residents.

(presently 1999).<sup>20</sup> From each of these raw-score variables, the Commission's staff derives the corresponding z-score distribution.<sup>21</sup> Characterized by a mean of 0 and a standard deviation of 1, the latter statistical series is computed to ensure measurement equivalence across the several index dimensions. Next, two sets of derivative values (i.e., the jurisdictional z-scores linked to revenue capacity per capita and median adjusted gross income) are successively multiplied by -1 in order to create distributions manifesting directional consistency with the local z-score series calculated from the baseline measure of revenue effort.<sup>22</sup> Following this adjustment the Commission's staff transforms every z-score distribution (i.e., relative stress variable) into a congruent measure with a mean of 55 and a standard deviation of 5 for the purpose of eliminating negative numbers from the array of jurisdictional values.<sup>23</sup> At the succeeding stage of the computational exercise, a fiscal stress total is generated with respect to any given locality through the addition of its converted z-scores (or relative stress values) on the capacity, effort, and adjusted gross income dimensions.<sup>24</sup> Once a set of composite index scores has

<sup>20</sup>The median statistics shown in Table 5 of this report have been drawn from Weldon Cooper Center for Public Service, University of Virginia, "Local Area AGI: All Returns, 1999" (electronic dataset), December 20, 2001.

<sup>21</sup>In relation to a numerically scaled raw-score variable, as indicated earlier, the mean (or average) represents the sum of the values across all cases (i.e., counties and cities) divided by the total number of cases. The magnitude of the standard deviation relative to the specified indicator is the square root of a ratio whose numerator constitutes the sum of the squared raw-score differences from the mean and whose denominator equals the aggregate number of cases under consideration (i.e., 135). Given the mean and standard deviation statistics for a particular raw-score variable, the z-score of any designated county or city can be obtained through (1) the subtraction of the mean from that locality's raw score and (2) the division of the resulting variance by the standard deviation. (See Blalock, **Social Statistics**, pp. 56-59, 78-80, and 96-98; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, pp. 331-35, 339-41, and 345-47.)

<sup>22</sup>In each of the aligned distributions, the larger z-scores indicate relatively high stress, and the smaller values denote comparatively low stress.

<sup>23</sup>It should be emphasized that the conversion procedure does not alter the relative position and distance of any specified jurisdiction in regard to each of the other localities. The transformed z-score series, then, preserves the shape of the original distribution.

<sup>24</sup>For an illustration of our index construction technique, see Exhibit C.

been developed in this manner for all counties and cities, the entire distribution of computed values is numerically ordered and divided into a series of stress classes--low, below average, above average, and high--defined with reference to the statewide mean and standard deviation statistics. Through the use of the methodology just outlined, the Commission's staff has produced jurisdictional index scores and classifications pertaining to 1999/2000.<sup>25</sup> The present set of composite stress values, though not indicative of the fiscal strain endured by counties and cities in absolute terms, serves to identify the standing of the various localities relative to one another during the specified time frame.

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<sup>25</sup>Under the Commission's classificatory system, each locality is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 1999/2000 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 154.10 (one standard deviation below the mean), 165.00 (the mean), and 175.90 (one standard deviation above the mean).

**ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY**

**Exhibits A-C**

Exhibit A

Computation of Revenue Capacity Per Capita, 1999/2000  
Wythe County: An Example

Potential Revenues from	Statewide Average Yield Rate		Resource-Base Indicator	Amount
	A			
Real Property Tax (PR1)	= \$0.00923	X	\$1,179,796,305 (Real Estate True Valuation)	= \$10,889,519.90
	A			
Public Service Corporation Property Tax (PR2)	= \$0.00843	X	\$99,421,733 (PSC Property True Valuation)	= \$838,125.21
	B			
Motor Vehicle License Tax (PR3)	= \$19.22	X	26,858 (Adjusted Number of Motor Vehicles)	= \$516,210.76
				C
Local-Option Sales Tax (PR4)	= -----		-----	= \$2,161,560.00
	D			
Other Local-Source Instruments (PR5)	= \$0.03095	X	\$340,563,530 (Adjusted Gross Income)	= \$10,540,441.25
Revenue Capacity Per Capita =	$\frac{PR1+PR2+PR3+PR4+PR5}{Population} = \frac{\$24,945,857}{27,400} = \$910.43$			

Source: Staff, Commission on Local Government

## Exhibit A

### Notes

- A. The statewide average yield rate for each of two revenue sources--the real property tax and the PSC property tax--is defined as the quotient of (a) total county and city receipts pertaining to the specified funding instrument divided by (b) the cumulative true valuation of relevant taxable property across the Commonwealth.
- B. Regarding the motor vehicle license tax, the Commission has defined the yield per resource-base unit as the ratio of (a) total county and city revenues from pertinent charges to (b) the statewide adjusted number of vehicular registrations.
- C. The cited statistic reflects the **actual** receipts of Wythe County from the local-option sales tax. Given the uniform rate at which this funding instrument is imposed throughout Virginia, the Wythe County figure simultaneously denotes the revenue-generating **potential** of that locality relative to the sales tax.
- D. In relation to "other" local-source funding instruments, the average rate of return is the quotient of (a) aggregate county and city collections from such "other" extractive mechanisms divided by (b) the statewide level of adjusted gross income. (It should be emphasized that the indigenous revenues of any given jurisdiction, as identified by this report, exclude payments in lieu of taxes from governmental enterprise activities, compensation pursuant to the settlement of city-county annexation cases, and fiscal assistance transmitted under general revenue-sharing programs of an interlocal nature. With these elements falling outside the aggregate measure of own-source receipts, the Commission has arithmetically defined each locality's "other" revenues as the variance between the total indigenous collections of that entity and the sum of its yield from the real property tax, the public service corporation property tax, the motor vehicle license tax, the local-option sales tax, and penalty and interest charges associated with all property tax dimensions. The latter payments have been omitted from the "other" local-source revenues total since these amounts, while representing current year receipts, are traceable to tax-base obligations initially incurred during earlier fiscal periods.)



# Exhibit B

## Computation of Revenue Effort, 1999/2000 Wythe County: An Example

Actual Revenues from		Amount
Real Property Tax (E1)	=	\$5,942,888.00
Public Service Corporation Property Tax (E2)	=	\$532,727.00
Motor Vehicle License Tax (E3)	=	\$338,433.00
Local-Option Sales Tax (E4)	=	\$2,161,560.00
Other Local-Source Instruments (E5)	=	\$12,403,768.00

$$\text{Revenue Effort} = \frac{\text{E1+E2+E3+E4+E5}}{\text{Revenue Capacity}} = \frac{\$21,379,376}{\$24,945,857} = 0.8570$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 1999/2000  
Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 1999/2000	\$910.43	57.46 (S1)
Revenue Effort, 1999/2000	0.8570	53.37 (S2)
Median Adjusted Gross Income (All State Tax Returns), 1999	\$21,378	57.64 (S3)

Composite Fiscal Stress Index Score =  $S1+S2+S3 = 57.46+53.37+57.64 = 168.47$

Source: Staff, Commission on Local Government

**REVENUE CAPACITY PER CAPITA,  
1999/2000**

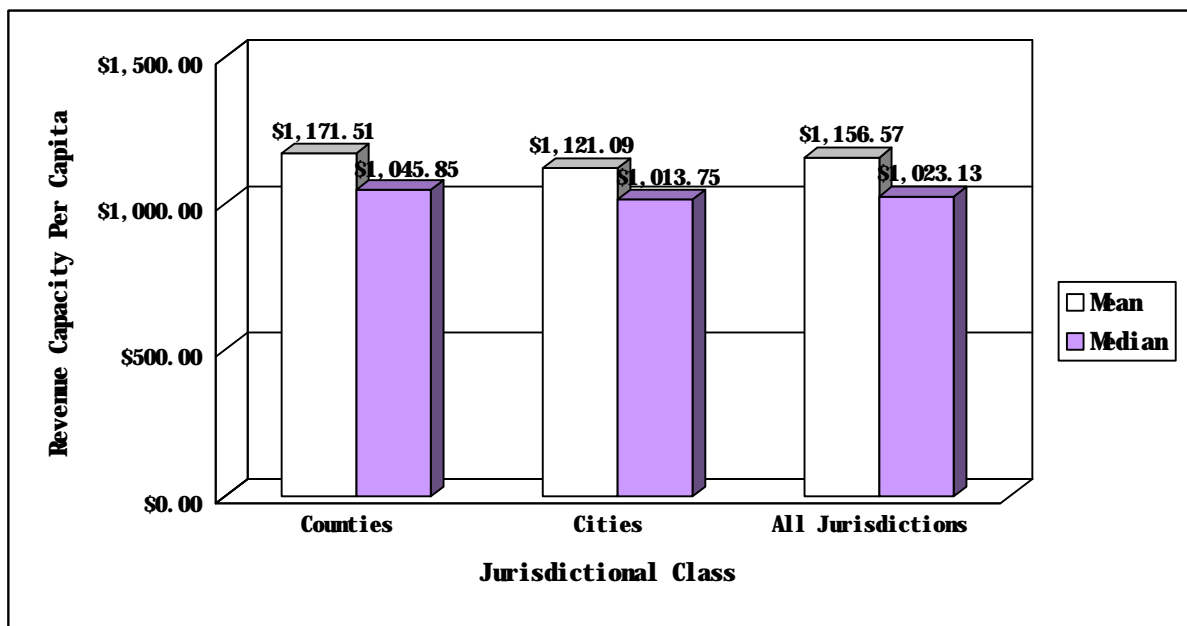
**Tables 1.1-1.8/Chart 1**

Table 1.1  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.4%	\$1,171.51	\$1,045.85
Cities	40	29.6%	\$1,121.09	\$1,013.75
All Jurisdictions	135	100.0%	\$1,156.57	\$1,023.13

Source: Staff, Commission on Local Government

**Chart 1**  
**Mean and Median Levels of Revenue Capacity Per Capita, 1999/2000**  
**by**  
**Jurisdictional Class**



**Source: Staff, Commission on Local Government**

Table 1.2

## Revenue Capacity Per Capita by Locality, 1999/2000

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 135=Highest Capacity		60.88=Highest Stress 23.86=Lowest Stress	
	Revenue Capacity Per Capita, 1999/2000	Rank Score	Relative Stress Score	
Accomack County	\$778.79	22.0	58.78	
Albemarle County	\$1,710.17	122.0	49.47	
Alleghany County	\$1,017.59	67.0	56.39	
Amelia County	\$1,017.27	64.0	56.39	
Amherst County	\$856.20	34.0	58.00	
Appomattox County	\$912.15	45.0	57.44	
Arlington County	\$2,355.20	132.0	43.02	
Augusta County	\$1,094.24	78.0	55.62	
Bath County	\$4,272.07	135.0	23.86	
Bedford County	\$1,200.58	92.0	54.56	
Bland County	\$817.25	28.0	58.39	
Botetourt County	\$1,242.52	100.0	54.14	
Brunswick County	\$712.04	14.0	59.44	
Buchanan County	\$709.03	13.0	59.47	
Buckingham County	\$747.11	16.0	59.09	
Campbell County	\$898.02	42.0	57.58	
Caroline County	\$975.74	58.0	56.81	
Carroll County	\$834.34	30.0	58.22	
Charles City County	\$1,193.93	90.0	54.63	
Charlotte County	\$750.08	18.0	59.06	
Chesterfield County	\$1,343.00	107.0	53.14	
Clarke County	\$1,555.06	118.0	51.02	
Craig County	\$949.60	52.0	57.07	
Culpeper County	\$1,154.98	87.0	55.02	
Cumberland County	\$890.97	39.0	57.65	
Dickenson County	\$792.89	26.0	58.64	
Dinwiddie County	\$922.69	46.0	57.34	
Essex County	\$1,216.89	95.0	54.40	
Fairfax County	\$2,260.92	131.0	43.96	
Fauquier County	\$1,838.09	125.0	48.19	
Floyd County	\$953.80	54.0	57.03	
Fluvanna County	\$1,077.89	75.0	55.79	
Franklin County	\$1,113.89	83.0	55.43	
Frederick County	\$1,220.55	96.0	54.36	
Giles County	\$901.60	43.0	57.55	
Gloucester County	\$1,045.85	71.0	56.11	
Goochland County	\$2,236.77	130.0	44.20	
Grayson County	\$790.43	25.0	58.66	
Greene County	\$1,008.78	61.0	56.48	
Greensville County	\$600.24	2.0	60.56	
Halifax County	\$1,063.32	74.0	55.93	
Hanover County	\$1,596.50	120.0	50.60	
Henrico County	\$1,514.20	117.0	51.43	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 1999/2000

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 135=Highest Capacity		60.88=Highest Stress 23.86=Lowest Stress	
	Revenue Capacity Per Capita, 1999/2000	Rank Score	Relative Stress Score	
Henry County	\$856.82	35.0	58.00	
Highland County	\$1,648.03	121.0	50.09	
Isle of Wight County	\$1,103.41	80.0	55.53	
James City County	\$1,816.44	124.0	48.40	
King and Queen County	\$1,013.17	63.0	56.43	
King George County	\$1,160.09	88.0	54.96	
King William County	\$1,126.70	85.0	55.30	
Lancaster County	\$1,571.55	119.0	50.85	
Lee County	\$568.23	1.0	60.88	
Loudoun County	\$2,202.82	129.0	44.54	
Louisa County	\$1,730.52	123.0	49.26	
Lunenburg County	\$675.85	6.0	59.80	
Madison County	\$1,169.04	89.0	54.88	
Mathews County	\$1,285.15	103.0	53.71	
Mecklenburg County	\$937.87	51.0	57.19	
Middlesex County	\$1,481.16	115.0	51.76	
Montgomery County	\$846.03	32.0	58.10	
Nelson County	\$1,328.37	106.0	53.28	
New Kent County	\$1,347.23	110.0	53.09	
Northampton County	\$1,023.13	68.0	56.33	
Northumberland County	\$1,464.92	112.0	51.92	
Nottoway County	\$706.05	11.0	59.50	
Orange County	\$1,209.54	93.0	54.47	
Page County	\$860.09	36.0	57.96	
Patrick County	\$761.59	19.0	58.95	
Pittsylvania County	\$827.21	29.0	58.29	
Powhatan County	\$1,199.21	91.0	54.57	
Prince Edward County	\$782.51	23.0	58.74	
Prince George County	\$868.25	37.0	57.88	
Prince William County	\$1,305.50	104.0	53.51	
Pulaski County	\$894.26	41.0	57.62	
Rappahannock County	\$2,038.10	126.0	46.19	
Richmond County	\$957.86	56.0	56.99	
Roanoke County	\$1,278.75	102.0	53.78	
Rockbridge County	\$1,140.23	86.0	55.16	
Rockingham County	\$1,061.15	73.0	55.95	
Russell County	\$703.76	10.0	59.53	
Scott County	\$680.35	7.0	59.76	
Shenandoah County	\$1,086.14	77.0	55.70	
Smyth County	\$730.54	15.0	59.26	
Southampton County	\$882.42	38.0	57.74	
Spotsylvania County	\$1,248.98	101.0	54.08	
Stafford County	\$1,232.50	99.0	54.24	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 1999/2000

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 135=Highest Capacity		60.88=Highest Stress 23.86=Lowest Stress	
	Revenue Capacity Per Capita, 1999/2000	Rank Score	Relative Stress Score	
Surry County	\$2,830.91	134.0	38.26	
Sussex County	\$702.60	9.0	59.54	
Tazewell County	\$793.04	27.0	58.63	
Warren County	\$1,084.98	76.0	55.72	
Washington County	\$969.46	57.0	56.87	
Westmoreland County	\$1,042.61	70.0	56.14	
Wise County	\$657.88	3.0	59.98	
Wythe County	\$910.43	44.0	57.46	
York County	\$1,347.17	109.0	53.09	
Alexandria City	\$2,143.59	127.0	45.13	
Bedford City	\$957.04	55.0	56.99	
Bristol City	\$952.49	53.0	57.04	
Buena Vista City	\$775.23	20.0	58.81	
Charlottesville City	\$1,315.76	105.0	53.41	
Chesapeake City	\$1,101.92	79.0	55.55	
Clifton Forge City	\$672.28	4.0	59.84	
Colonial Heights City	\$1,370.51	111.0	52.86	
Covington City	\$929.20	48.0	57.27	
Danville City	\$839.40	31.0	58.17	
Emporia City	\$937.45	50.0	57.19	
Fairfax City	\$2,191.91	128.0	44.65	
Falls Church City	\$2,776.74	133.0	38.81	
Franklin City	\$1,017.35	65.5	56.39	
Fredericksburg City	\$1,509.92	116.0	51.47	
Galax City	\$1,106.98	82.0	55.50	
Hampton City	\$778.02	21.0	58.78	
Harrisonburg City	\$976.07	59.0	56.80	
Hopewell City	\$785.64	24.0	58.71	
Lexington City	\$891.78	40.0	57.65	
Lynchburg City	\$1,017.35	65.5	56.39	
Manassas City	\$1,346.51	108.0	53.10	
Manassas Park City	\$1,053.59	72.0	56.03	
Martinsville City	\$927.17	47.0	57.29	
Newport News City	\$849.71	33.0	58.07	
Norfolk City	\$748.88	17.0	59.07	
Norton City	\$1,114.38	84.0	55.42	
Petersburg City	\$697.99	8.0	59.58	
Poquoson City	\$1,224.62	98.0	54.32	
Portsmouth City	\$672.73	5.0	59.84	
Radford City	\$707.62	12.0	59.49	
Richmond City	\$1,211.16	94.0	54.45	
Roanoke City	\$1,036.38	69.0	56.20	
Salem City	\$1,220.98	97.0	54.36	

Source: Staff, Commission on Local Government



Table 1.2

## Revenue Capacity Per Capita by Locality, 1999/2000

Rank Scores		Relative Stress Scores	
1=Lowest Capacity		60.88=Highest Stress	
135=Highest Capacity		23.86=Lowest Stress	
Locality	Revenue Capacity Per Capita, 1999/2000	Rank Score	Relative Stress Score
Staunton City	\$933.73	49.0	57.23
Suffolk City	\$991.49	60.0	56.65
Virginia Beach City	\$1,105.35	81.0	55.51
Waynesboro City	\$1,010.16	62.0	56.46
Williamsburg City	\$1,467.29	113.0	51.89
Winchester City	\$1,477.11	114.0	51.80

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita  
of  
Adjacent Cities and Counties, 1999/2000

City	County	Revenue Capacity Per Capita, 1999/2000	
		City Value	County Value
Alexandria City	Arlington County	\$2,143.59	\$2,355.20
	Fairfax County	\$2,143.59	\$2,260.92
Bedford City	Bedford County	\$957.04	\$1,200.58
Bristol City	Washington County	\$952.49	\$969.46
Buena Vista City	Rockbridge County	\$775.23	\$1,140.23
Charlottesville City	Albemarle County	\$1,315.76	\$1,710.17
Chesapeake City	-----	\$1,101.92	-----
Clifton Forge City	Alleghany County	\$672.28	\$1,017.59
Colonial Heights City	Chesterfield County	\$1,370.51	\$1,343.00
	Prince George County	\$1,370.51	\$868.25
Covington City	Alleghany County	\$929.20	\$1,017.59
Danville City	Pittsylvania County	\$839.40	\$827.21
Emporia City	Greensville County	\$937.45	\$600.24
Fairfax City	Fairfax County	\$2,191.91	\$2,260.92
Falls Church City	Arlington County	\$2,776.74	\$2,355.20
	Fairfax County	\$2,776.74	\$2,260.92
Franklin City	Isle of Wight County	\$1,017.35	\$1,103.41
	Southampton County	\$1,017.35	\$882.42
Fredericksburg City	Spotsylvania County	\$1,509.92	\$1,248.98
	Stafford County	\$1,509.92	\$1,232.50
Galax City	Carroll County	\$1,106.98	\$834.34
	Grayson County	\$1,106.98	\$790.43
Hampton City	York County	\$778.02	\$1,347.17
Harrisonburg City	Rockingham County	\$976.07	\$1,061.15
Hopewell City	Chesterfield County	\$785.64	\$1,343.00
	Prince George County	\$785.64	\$868.25
Lexington City	Rockbridge County	\$891.78	\$1,140.23
Lynchburg City	Amherst County	\$1,017.35	\$856.20
	Bedford County	\$1,017.35	\$1,200.58
	Campbell County	\$1,017.35	\$898.02
Manassas City	Prince William County	\$1,346.51	\$1,305.50
Manassas Park City	Prince William County	\$1,053.59	\$1,305.50
Martinsville City	Henry County	\$927.17	\$856.82
Newport News City	Isle of Wight County	\$849.71	\$1,103.41
	James City County	\$849.71	\$1,816.44
	York County	\$849.71	\$1,347.17
Norfolk City	-----	\$748.88	-----
Norton City	Wise County	\$1,114.38	\$657.88
Petersburg City	Chesterfield County	\$697.99	\$1,343.00
	Dinwiddie County	\$697.99	\$922.69
	Prince George County	\$697.99	\$868.25
Poquoson City	York County	\$1,224.62	\$1,347.17
Portsmouth City	-----	\$672.73	-----

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita  
of  
Adjacent Cities and Counties, 1999/2000

City	County	Revenue Capacity Per Capita, 1999/2000	
		City Value	County Value
Radford City	Montgomery County	\$707.62	\$846.03
	Pulaski County	\$707.62	\$894.26
Richmond City	Chesterfield County	\$1,211.16	\$1,343.00
	Henrico County	\$1,211.16	\$1,514.20
Roanoke City	Roanoke County	\$1,036.38	\$1,278.75
Salem City	Roanoke County	\$1,220.98	\$1,278.75
Staunton City	Augusta County	\$933.73	\$1,094.24
Suffolk City	Isle of Wight County	\$991.49	\$1,103.41
	Southampton County	\$991.49	\$882.42
Virginia Beach City	-----	\$1,105.35	-----
Waynesboro City	Augusta County	\$1,010.16	\$1,094.24
Williamsburg City	James City County	\$1,467.29	\$1,816.44
	York County	\$1,467.29	\$1,347.17
Winchester City	Frederick County	\$1,477.11	\$1,220.55

Source: Staff, Commission on Local Government

Table 1.4  
Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Capacity Per Capita, 1999/2000

City	County	City/County Revenue Capacity Per Capita Ratio, 1999/2000
Alexandria City	Arlington County	0.91
	Fairfax County	0.95
Bedford City	Bedford County	0.80
Bristol City	Washington County	0.98
Buena Vista City	Rockbridge County	0.68
Charlottesville City	Albemarle County	0.77
Chesapeake City	-----	----
Clifton Forge City	Alleghany County	0.66
Colonial Heights City	Chesterfield County	1.02
	Prince George County	1.58
Covington City	Alleghany County	0.91
Danville City	Pittsylvania County	1.01
Emporia City	Greensville County	1.56
Fairfax City	Fairfax County	0.97
Falls Church City	Arlington County	1.18
	Fairfax County	1.23
Franklin City	Isle of Wight County	0.92
	Southampton County	1.15
Fredericksburg City	Spotsylvania County	1.21
	Stafford County	1.23
Galax City	Carroll County	1.33
	Grayson County	1.40
Hampton City	York County	0.58
Harrisonburg City	Rockingham County	0.92
Hopewell City	Chesterfield County	0.58
	Prince George County	0.90
Lexington City	Rockbridge County	0.78
Lynchburg City	Amherst County	1.19
	Bedford County	0.85
	Campbell County	1.13
Manassas City	Prince William County	1.03
Manassas Park City	Prince William County	0.81
Martinsville City	Henry County	1.08
Newport News City	Isle of Wight County	0.77
	James City County	0.47
	York County	0.63
Norfolk City	-----	----
Norton City	Wise County	1.69
Petersburg City	Chesterfield County	0.52
	Dinwiddie County	0.76
	Prince George County	0.80
Poquoson City	York County	0.91
Portsmouth City	-----	----

Source: Staff, Commission on Local Government

Table 1.4  
Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Capacity Per Capita, 1999/2000

City	County	City/County Revenue Capacity Per Capita Ratio, 1999/2000
Radford City	Montgomery County	0.84
	Pulaski County	0.79
Richmond City	Chesterfield County	0.90
	Henrico County	0.80
Roanoke City	Roanoke County	0.81
Salem City	Roanoke County	0.95
Staunton City	Augusta County	0.85
Suffolk City	Isle of Wight County	0.90
	Southampton County	1.12
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.92
Williamsburg City	James City County	0.81
	York County	1.09
Winchester City	Frederick County	1.21

Source: Staff, Commission on Local Government

Table 1.5  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.6%	\$765.97	\$790.43
Cities	3	2.2%	\$1,057.95	\$1,106.98
Sub-Group Summary	16	11.9%	\$820.72	\$792.96
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$969.41	\$906.87
Cities	9	6.7%	\$923.05	\$929.20
Sub-Group Summary	25	18.5%	\$952.72	\$927.17
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.4%	\$1,502.25	\$1,117.24
Cities	6	4.4%	\$1,010.68	\$954.90
Sub-Group Summary	16	11.9%	\$1,317.91	\$1,085.56
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,031.11	\$2,231.87
Cities	5	3.7%	\$1,902.47	\$2,143.59
Sub-Group Summary	9	6.7%	\$1,959.64	\$2,191.91
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$1,348.77	\$1,221.02
Cities	2	1.5%	\$1,412.84	\$1,412.84
Sub-Group Summary	16	11.9%	\$1,356.78	\$1,240.74

Source: Staff, Commission on Local Government

(continued)

Table 1.5  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.1%	\$947.18	\$782.51
Cities	4	3.0%	\$947.90	\$861.55
Sub-Group Summary	19	14.1%	\$947.33	\$785.64
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,490.12	\$1,347.23
Cities	1	.7%	\$1,211.16	\$1,211.16
Sub-Group Summary	8	5.9%	\$1,455.25	\$1,345.11
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	8.9%	\$1,167.31	\$1,086.27
Sub-Group Summary	12	8.9%	\$1,167.31	\$1,086.27
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,287.36	\$1,225.29
Cities	10	7.4%	\$995.74	\$1,004.42
Sub-Group Summary	14	10.4%	\$1,079.06	\$1,059.63
All Jurisdictions	135	100.0%	\$1,156.57	\$1,023.13

Source: Staff, Commission on Local Government

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Planning District LENOXSCO (PD 1)</b>				
Jurisdictional Class				
Counties	3	2.2%	\$635.49	\$657.88
Cities	1	.7%	\$1,114.38	\$1,114.38
Sub-Group Summary	4	3.0%	\$755.21	\$669.11
<b>Cumberland Plateau (PD 2)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$749.68	\$750.96
Sub-Group Summary	4	3.0%	\$749.68	\$750.96
<b>Mt. Rogers (PD 3)</b>				
Jurisdictional Class				
Counties	6	4.4%	\$842.07	\$825.79
Cities	2	1.5%	\$1,029.73	\$1,029.73
Sub-Group Summary	8	5.9%	\$888.99	\$872.39
<b>New River Valley (PD 4)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$898.92	\$897.93
Cities	1	.7%	\$707.62	\$707.62
Sub-Group Summary	5	3.7%	\$860.66	\$894.26
<b>Roanoke Valley-Alleghany (PD 5)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$1,122.12	\$1,130.06
Cities	4	3.0%	\$964.71	\$982.79
Sub-Group Summary	8	5.9%	\$1,043.41	\$1,026.99

Source: Staff, Commission on Local Government

(continued)



Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Central Shenandoah (PD 6)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$1,843.15	\$1,140.23
Cities	5	3.7%	\$917.39	\$933.73
Sub-Group Summary	10	7.4%	\$1,380.27	\$1,035.66
<b>Northern Shenandoah Valley (PD 7)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$1,161.36	\$1,086.14
Cities	1	.7%	\$1,477.11	\$1,477.11
Sub-Group Summary	6	4.4%	\$1,213.99	\$1,153.34
<b>Northern Virginia (PD 8)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$2,031.11	\$2,231.87
Cities	5	3.7%	\$1,902.47	\$2,143.59
Sub-Group Summary	9	6.7%	\$1,959.64	\$2,191.91
<b>Rappahannock-Rapidan (PD 9)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$1,481.95	\$1,209.54
Sub-Group Summary	5	3.7%	\$1,481.95	\$1,209.54
<b>Thomas Jefferson (PD 10)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$1,371.14	\$1,328.37
Cities	1	.7%	\$1,315.76	\$1,315.76
Sub-Group Summary	6	4.4%	\$1,361.91	\$1,322.06

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region 2000 (PD 11)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$966.74	\$905.08
Cities	2	1.5%	\$987.19	\$987.19
Sub-Group Summary	6	4.4%	\$973.55	\$934.59
<b>West Piedmont (PD 12)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$889.88	\$842.01
Cities	2	1.5%	\$883.29	\$883.29
Sub-Group Summary	6	4.4%	\$887.68	\$848.11
<b>Southside (PD 13)</b>				
Jurisdictional Class				
Counties	3	2.2%	\$904.41	\$937.87
Sub-Group Summary	3	2.2%	\$904.41	\$937.87
<b>Piedmont (PD 14)</b>				
Jurisdictional Class				
Counties	7	5.2%	\$795.69	\$750.08
Sub-Group Summary	7	5.2%	\$795.69	\$750.08
<b>Richmond Regional (PD 15)</b>				
Jurisdictional Class				
Counties	7	5.2%	\$1,490.12	\$1,347.23
Cities	1	.7%	\$1,211.16	\$1,211.16
Sub-Group Summary	8	5.9%	\$1,455.25	\$1,345.11

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>RADCO (PD 16)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$1,154.33	\$1,196.30
Cities	1	.7%	\$1,509.92	\$1,509.92
Sub-Group Summary	5	3.7%	\$1,225.45	\$1,232.50
<b>Northern Neck (PD 17)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$1,259.24	\$1,253.77
Sub-Group Summary	4	3.0%	\$1,259.24	\$1,253.77
<b>Middle Peninsula (PD 18)</b>				
Jurisdictional Class				
Counties	6	4.4%	\$1,194.82	\$1,171.79
Sub-Group Summary	6	4.4%	\$1,194.82	\$1,171.79
<b>Crater (PD 19)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$1,184.94	\$868.25
Cities	4	3.0%	\$947.90	\$861.55
Sub-Group Summary	9	6.7%	\$1,079.59	\$868.25
<b>Accomack-Norhampton (PD 22)</b>				
Jurisdictional Class				
Counties	2	1.5%	\$900.96	\$900.96
Sub-Group Summary	2	1.5%	\$900.96	\$900.96

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Hampton Roads (PD 23)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$1,287.36	\$1,225.29
Cities	10	7.4%	\$995.74	\$1,004.42
Sub-Group Summary	14	10.4%	\$1,079.06	\$1,059.63
All Jurisdictions	135	100.0%	\$1,156.57	\$1,023.13

Source: Staff, Commission on Local Government

Table 1.7  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Population, 1999  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 1999 100,000 or higher				
Jurisdictional Class				
Counties	6	4.4%	\$1,830.27	\$1,858.51
Cities	8	5.9%	\$1,076.42	\$975.81
Sub-Group Summary	14	10.4%	\$1,399.50	\$1,258.33
25,000 to 99,999				
Jurisdictional Class				
Counties	39	28.9%	\$1,091.08	\$1,063.32
Cities	8	5.9%	\$1,027.62	\$1,004.42
Sub-Group Summary	47	34.8%	\$1,080.28	\$1,045.85
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.4%	\$1,004.46	\$953.80
Cities	15	11.1%	\$1,307.30	\$1,220.98
Sub-Group Summary	52	38.5%	\$1,091.82	\$1,009.47
9,999 or lower				
Jurisdictional Class				
Counties	13	9.6%	\$1,584.24	\$1,216.89
Cities	9	6.7%	\$933.52	\$937.45
Sub-Group Summary	22	16.3%	\$1,318.03	\$1,015.26
All Jurisdictions	135	100.0%	\$1,156.57	\$1,023.13

Source: Staff, Commission on Local Government

Table 1.8  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 1999/2000  
by  
Percentage Change in Population, 1995-99  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1995-99 10.00% or higher				
Jurisdictional Class				
Counties	16	11.9%	\$1,222.80	\$1,210.56
Cities	2	1.5%	\$1,022.54	\$1,022.54
Sub-Group Summary	18	13.3%	\$1,200.55	\$1,199.89
5.00% to 9.99%				
Jurisdictional Class				
Counties	31	23.0%	\$1,196.50	\$1,126.70
Cities	4	3.0%	\$1,392.02	\$1,224.22
Sub-Group Summary	35	25.9%	\$1,218.84	\$1,126.70
0.01% to 4.99%				
Jurisdictional Class				
Counties	36	26.7%	\$1,223.27	\$972.60
Cities	11	8.1%	\$1,336.63	\$1,220.98
Sub-Group Summary	47	34.8%	\$1,249.80	\$1,017.59
No change or decline				
Jurisdictional Class				
Counties	12	8.9%	\$883.32	\$805.15
Cities	23	17.0%	\$979.45	\$937.45
Sub-Group Summary	35	25.9%	\$946.49	\$927.17
All Jurisdictions	135	100.0%	\$1,156.57	\$1,023.13

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,  
1995/96-1999/2000**

**Tables 2.1-2.5/Charts 2.1-2.2**

Table 2.1  
Mean Level  
of  
Revenue Capacity Per Capita, 1995/96-1999/2000  
by  
Jurisdictional Class

	Fiscal Period				
	1995/96	1996/97	1997/98	1998/99	1999/2000
Jurisdictional Class					
Counties	\$1,043.66	\$1,091.23	\$1,145.41	\$1,165.77	\$1,171.51
Cities	\$982.90	\$1,038.01	\$1,081.07	\$1,108.72	\$1,121.09
All Jurisdictions	\$1,025.66	\$1,075.46	\$1,126.35	\$1,148.87	\$1,156.57

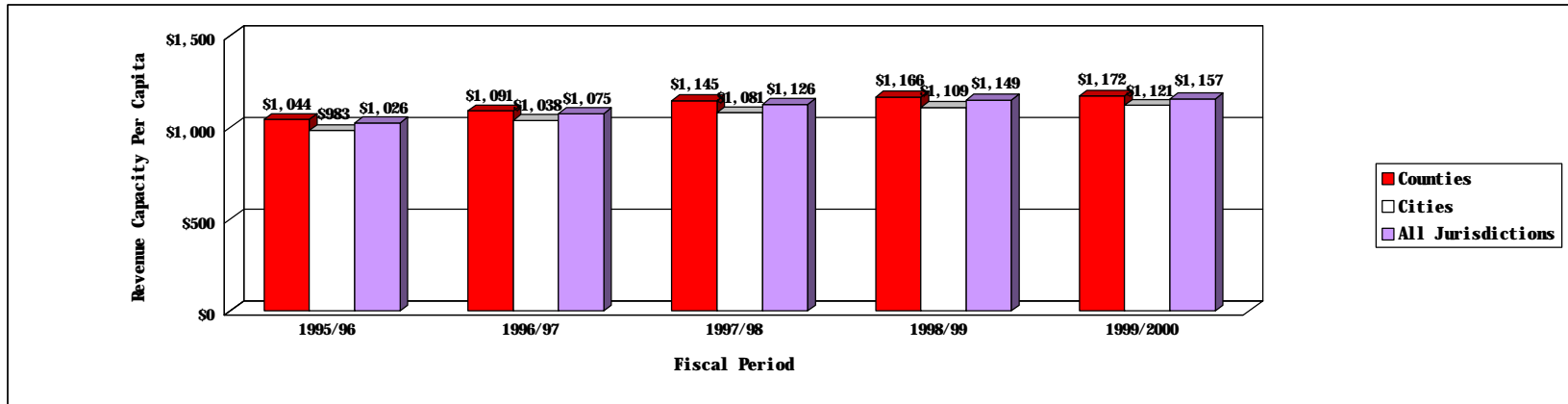
Table 2.2  
Median Level  
of  
Revenue Capacity Per Capita, 1995/96-1999/2000  
by  
Jurisdictional Class

	Fiscal Period				
	1995/96	1996/97	1997/98	1998/99	1999/2000
Jurisdictional Class					
Counties	\$943.83	\$985.12	\$1,038.93	\$1,050.18	\$1,045.85
Cities	\$913.42	\$946.01	\$974.32	\$1,000.72	\$1,013.75
All Jurisdictions	\$916.55	\$966.89	\$1,011.97	\$1,025.81	\$1,023.13

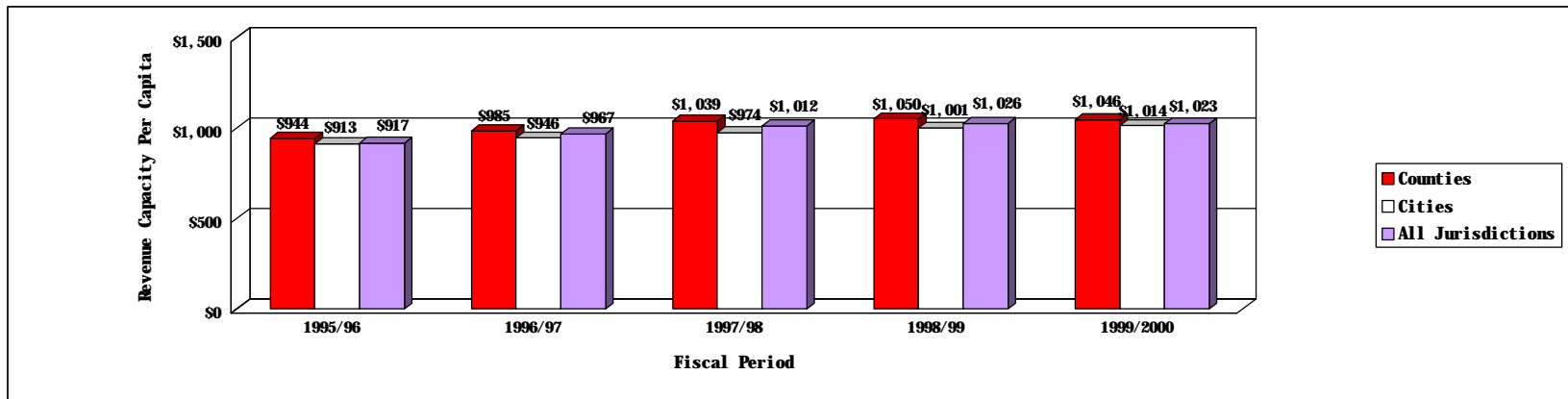
Source: Staff, Commission on Local Government



**Chart 2.1**  
**Mean Level of Revenue Capacity Per Capita, 1995/96-1999/2000**  
 by  
 Jurisdictional Class



**Chart 2.2**  
**Median Level of Revenue Capacity Per Capita, 1995/96-1999/2000**  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores  
1=Lowest Capacity  
135=Highest Capacity

Locality	Revenue Capacity Per Capita, 1995/96		Rank Score		Revenue Capacity Per Capita, 1996/97		Rank Score		Revenue Capacity Per Capita, 1997/98		Rank Score		Revenue Capacity Per Capita, 1998/99		Rank Score		Revenue Capacity Per Capita, 1999/2000		Rank Score	
	Revenue Capacity Per Capita, 1995/96	Rank Score	Revenue Capacity Per Capita, 1996/97	Rank Score	Revenue Capacity Per Capita, 1997/98	Rank Score	Revenue Capacity Per Capita, 1998/99	Rank Score	Revenue Capacity Per Capita, 1999/2000	Rank Score	Revenue Capacity Per Capita, 1995/96	Rank Score	Revenue Capacity Per Capita, 1996/97	Rank Score	Revenue Capacity Per Capita, 1997/98	Rank Score	Revenue Capacity Per Capita, 1998/99	Rank Score	Revenue Capacity Per Capita, 1999/2000	Rank Score
Accomack County	\$754.94	30.0	\$781.90	30.0	\$785.38	24.0	\$781.15	21.0	\$778.79	22.0										
Albemarle County	\$1,472.84	122.0	\$1,510.37	121.0	\$1,666.64	122.0	\$1,681.01	122.0	\$1,710.17	122.0										
Alleghany County	\$901.97	64.0	\$973.71	70.0	\$1,011.97	68.0	\$1,008.79	64.0	\$1,017.59	67.0										
Amelia County	\$901.04	63.0	\$960.37	66.0	\$1,008.40	67.0	\$1,025.81	68.0	\$1,017.27	64.0										
Anne Arundel County	\$793.18	38.0	\$815.46	34.0	\$861.40	38.0	\$866.93	35.0	\$856.20	34.0										
Appomattox County	\$800.48	41.0	\$880.73	51.0	\$926.40	51.0	\$903.96	42.0	\$912.15	45.0										
Arlington County	\$1,941.57	132.0	\$2,069.27	132.0	\$2,132.60	132.0	\$2,250.01	132.0	\$2,355.20	132.0										
Augusta County	\$979.28	79.0	\$1,031.92	78.0	\$1,072.25	79.0	\$1,098.30	79.0	\$1,094.24	78.0										
Bath County	\$4,097.38	135.0	\$4,099.55	135.0	\$4,500.00	135.0	\$4,390.33	135.0	\$4,272.07	135.0										
Bedford County	\$1,057.35	94.0	\$1,099.67	93.0	\$1,160.72	94.0	\$1,196.85	93.0	\$1,200.58	92.0										
Bland County	\$670.67	13.0	\$737.19	21.0	\$740.38	16.0	\$786.10	22.0	\$817.25	28.0										
Botetourt County	\$1,045.87	92.0	\$1,113.47	96.0	\$1,181.49	96.0	\$1,247.49	101.0	\$1,242.52	100.0										
Brunswick County	\$675.53	16.0	\$694.18	13.0	\$757.43	19.0	\$749.18	18.0	\$712.04	14.0										
Buchanan County	\$723.84	25.0	\$738.19	22.0	\$747.10	17.0	\$711.02	11.0	\$709.03	13.0										
Buckingham County	\$671.45	15.0	\$694.50	14.0	\$715.19	11.0	\$721.94	12.0	\$747.11	16.0										
Campbell County	\$823.93	49.0	\$868.14	47.0	\$909.25	47.0	\$916.61	45.0	\$898.02	42.0										
Caroline County	\$907.69	65.0	\$936.97	62.0	\$956.58	56.0	\$979.63	58.0	\$975.74	58.0										
Carroll County	\$696.01	21.0	\$715.95	18.0	\$757.86	20.0	\$800.88	26.0	\$834.34	30.0										
Charles City County	\$988.20	81.0	\$1,101.06	94.0	\$1,134.98	89.0	\$1,151.05	88.0	\$1,193.93	90.0										
Charlotte County	\$703.68	22.0	\$752.31	24.0	\$777.70	22.0	\$748.98	17.0	\$750.08	18.0										
Chesterfield County	\$1,231.44	110.0	\$1,297.24	112.0	\$1,344.38	112.0	\$1,348.22	108.0	\$1,343.00	107.0										
Clarke County	\$1,263.99	114.0	\$1,313.73	114.0	\$1,398.11	115.0	\$1,505.14	118.0	\$1,555.06	118.0										
Craig County	\$797.93	39.0	\$875.15	49.0	\$917.46	50.0	\$932.18	49.0	\$949.60	52.0										
Culpeper County	\$1,028.01	88.0	\$1,078.79	87.0	\$1,120.81	88.0	\$1,152.87	89.0	\$1,154.98	87.0										
Cumberland County	\$787.72	37.0	\$830.23	37.0	\$882.51	40.0	\$877.70	36.0	\$890.97	39.0										
Dickenson County	\$675.98	17.0	\$698.80	15.0	\$715.22	12.0	\$722.45	13.0	\$792.89	26.0										
Dinwiddie County	\$831.79	51.0	\$855.92	44.0	\$909.60	48.0	\$938.13	50.0	\$922.69	46.0										
Essex County	\$1,113.38	100.0	\$1,111.18	95.0	\$1,222.86	101.0	\$1,243.57	100.0	\$1,216.89	95.0										
Fairfax County	\$1,799.88	128.0	\$1,903.41	129.0	\$1,994.64	128.0	\$2,100.20	129.0	\$2,260.92	131.0										
Fauquier County	\$1,594.36	124.0	\$1,690.70	125.0	\$1,830.29	125.0	\$1,809.95	124.0	\$1,838.09	125.0										
Floyd County	\$820.57	47.0	\$856.05	45.0	\$913.20	49.0	\$968.78	55.0	\$953.80	54.0										
Fluvanna County	\$1,049.14	93.0	\$1,067.40	86.0	\$1,098.22	86.0	\$1,090.01	77.0	\$1,077.89	75.0										
Franklin County	\$973.07	78.0	\$1,030.90	77.0	\$1,067.32	78.0	\$1,115.63	83.0	\$1,113.89	83.0										
Frederick County	\$1,119.46	101.0	\$1,167.55	101.0	\$1,187.86	97.0	\$1,216.35	95.0	\$1,220.55	96.0										
Giles County	\$806.81	43.0	\$858.97	46.0	\$883.36	41.0	\$910.59	43.0	\$901.60	43.0										
Gloucester County	\$967.33	76.0	\$1,006.73	75.0	\$1,049.70	76.0	\$1,050.18	72.0	\$1,045.85	71.0										
Goochland County	\$1,717.62	126.0	\$1,801.43	126.0	\$2,060.03	130.0	\$2,189.84	131.0	\$2,236.77	130.0										
Grayson County	\$606.64	3.0	\$644.49	5.0	\$752.02	18.0	\$753.38	19.0	\$790.43	25.0										
Greene County	\$883.47	59.0	\$924.62	59.0	\$1,013.52	69.0	\$1,022.20	67.0	\$1,008.78	61.0										
Greensville County	\$611.27	4.0	\$603.35	2.0	\$653.32	2.0	\$646.95	2.0	\$600.24	2.0										
Halifax County	\$850.69	54.0	\$966.89	68.0	\$1,049.26	75.0	\$1,080.81	75.0	\$1,063.32	74.0										
Hanover County	\$1,355.40	119.0	\$1,438.59	120.0	\$1,487.71	120.0	\$1,533.34	120.0	\$1,596.50	120.0										

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores  
1=Lowest Capacity  
135=Highest Capacity

Locality	Revenue Capacity Per		Revenue Capacity Per		Revenue Capacity Per		Revenue Capacity Per		Revenue Capacity Per	
	Capita, 1995/96	Rank Score	Capita, 1996/97	Rank Score	Capita, 1997/98	Rank Score	Capita, 1998/99	Rank Score	Capita, 1999/2000	Rank Score
Henrico County	\$1,301.61	117.0	\$1,366.04	117.0	\$1,433.73	117.0	\$1,505.60	119.0	\$1,514.20	117.0
Henry County	\$776.13	34.0	\$821.11	36.0	\$855.56	35.0	\$858.09	33.0	\$856.82	35.0
Highland County	\$1,296.63	116.0	\$1,306.21	113.0	\$1,325.69	110.0	\$1,460.57	115.0	\$1,648.03	121.0
Isle of Wight County	\$1,039.05	90.0	\$1,061.20	84.0	\$1,096.87	84.0	\$1,129.33	87.0	\$1,103.41	80.0
James City County	\$1,551.49	123.0	\$1,607.03	123.0	\$1,775.72	124.0	\$1,852.74	125.0	\$1,816.44	124.0
King and Queen County	\$932.24	71.0	\$985.12	72.0	\$1,030.75	71.0	\$1,004.81	62.0	\$1,013.17	63.0
King George County	\$1,040.70	91.0	\$1,083.78	89.0	\$1,111.03	87.0	\$1,155.06	90.0	\$1,160.09	88.0
King William County	\$1,062.19	95.0	\$1,083.70	88.0	\$1,136.82	90.0	\$1,127.80	86.0	\$1,126.70	85.0
Lancaster County	\$1,458.20	121.0	\$1,518.27	122.0	\$1,580.25	121.0	\$1,582.45	121.0	\$1,571.55	119.0
Lee County	\$514.45	1.0	\$537.45	1.0	\$563.33	1.0	\$587.10	1.0	\$568.23	1.0
Loudoun County	\$1,740.36	127.0	\$1,825.96	127.0	\$1,912.69	126.0	\$1,980.22	127.0	\$2,202.82	129.0
Louisa County	\$1,610.66	125.0	\$1,677.26	124.0	\$1,737.58	123.0	\$1,736.29	123.0	\$1,730.52	123.0
Lunenburg County	\$635.25	8.0	\$638.00	3.0	\$655.28	3.0	\$672.57	4.0	\$675.85	6.0
Madison County	\$992.98	84.0	\$1,048.80	83.0	\$1,086.17	81.0	\$1,112.82	82.0	\$1,169.04	89.0
Mathews County	\$1,137.36	102.0	\$1,182.87	102.0	\$1,252.67	103.0	\$1,260.58	102.0	\$1,285.15	103.0
Mecklenburg County	\$836.18	52.0	\$882.01	52.0	\$899.06	45.0	\$929.66	47.0	\$937.87	51.0
Middlesex County	\$1,340.54	118.0	\$1,415.37	119.0	\$1,466.92	119.0	\$1,482.88	117.0	\$1,481.16	115.0
Montgomery County	\$724.63	26.0	\$751.74	23.0	\$807.77	29.0	\$835.44	29.0	\$846.03	32.0
Nelson County	\$1,242.71	111.0	\$1,363.45	116.0	\$1,315.48	109.0	\$1,350.23	109.0	\$1,328.37	106.0
New Kent County	\$1,245.96	112.0	\$1,252.39	107.0	\$1,299.33	107.0	\$1,363.72	110.0	\$1,347.23	110.0
Northampton County	\$853.69	55.0	\$947.97	63.0	\$954.47	55.0	\$1,005.22	63.0	\$1,023.13	68.0
Northumberland County	\$1,385.05	120.0	\$1,360.99	115.0	\$1,462.18	118.0	\$1,477.42	116.0	\$1,464.92	112.0
Nottoway County	\$642.00	10.0	\$679.23	12.0	\$717.37	13.0	\$707.65	10.0	\$706.05	11.0
Orange County	\$1,081.10	96.0	\$1,129.47	97.0	\$1,177.73	95.0	\$1,180.87	91.0	\$1,209.54	93.0
Page County	\$819.73	46.0	\$852.60	42.0	\$858.49	37.0	\$866.25	34.0	\$860.09	36.0
Patrick County	\$719.04	24.0	\$736.06	20.0	\$774.00	21.0	\$817.56	28.0	\$761.59	19.0
Pittsylvania County	\$765.29	33.0	\$791.25	31.0	\$798.49	28.0	\$835.55	30.0	\$827.21	29.0
Powhatan County	\$1,029.85	89.0	\$1,090.74	90.0	\$1,145.75	92.0	\$1,200.89	94.0	\$1,199.21	91.0
Prince Edward County	\$695.15	20.0	\$763.35	26.0	\$786.57	25.0	\$786.31	23.0	\$782.51	23.0
Prince George County	\$783.70	36.0	\$774.22	29.0	\$829.61	31.0	\$885.42	38.0	\$868.25	37.0
Prince William County	\$1,184.25	106.0	\$1,239.99	105.0	\$1,266.69	104.0	\$1,280.16	104.0	\$1,305.50	104.0
Pulaski County	\$763.60	32.0	\$807.96	33.0	\$858.16	36.0	\$886.66	40.0	\$894.26	41.0
Rappahannock County	\$1,818.20	130.0	\$2,027.50	131.0	\$2,096.46	131.0	\$1,938.93	126.0	\$2,038.10	126.0
Richmond County	\$863.36	57.0	\$875.03	48.0	\$974.91	62.0	\$981.98	59.0	\$957.86	56.0
Roanoke County	\$1,150.46	103.0	\$1,207.18	103.0	\$1,273.93	105.0	\$1,281.03	105.0	\$1,278.75	102.0
Rockbridge County	\$988.34	82.0	\$1,041.78	82.0	\$1,098.09	85.0	\$1,123.03	84.0	\$1,140.23	86.0
Rockingham County	\$943.83	73.0	\$984.87	71.0	\$1,036.78	72.0	\$1,060.44	73.0	\$1,061.15	73.0
Russell County	\$640.21	9.0	\$667.81	7.0	\$715.06	10.0	\$744.87	15.0	\$703.76	10.0
Scott County	\$584.66	2.0	\$641.10	4.0	\$668.35	4.0	\$676.24	5.0	\$680.35	7.0
Shenandoah County	\$991.90	83.0	\$1,033.38	79.0	\$1,073.36	80.0	\$1,074.91	74.0	\$1,086.14	77.0
Smyth County	\$670.98	14.0	\$702.00	16.0	\$729.43	14.0	\$737.84	14.0	\$730.54	15.0
Southampton County	\$798.81	40.0	\$830.80	38.0	\$892.48	42.0	\$911.65	44.0	\$882.42	38.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores  
1=Lowest Capacity  
135=Highest Capacity

Locality	Revenue Capacity Per		Revenue Capacity Per		Revenue Capacity Per		Revenue Capacity Per		Revenue Capacity Per	
	Capita, 1995/96	Rank Score	Capita, 1996/97	Rank Score	Capita, 1997/98	Rank Score	Capita, 1998/99	Rank Score	Capita, 1999/2000	Rank Score
Spotsylvania County	\$1,193.71	108.0	\$1,226.65	104.0	\$1,209.40	100.0	\$1,224.90	96.0	\$1,248.98	101.0
Stafford County	\$1,113.15	99.0	\$1,144.56	98.0	\$1,208.27	99.0	\$1,236.52	98.0	\$1,232.50	99.0
Surry County	\$2,745.84	134.0	\$2,843.28	134.0	\$2,891.17	134.0	\$2,879.59	134.0	\$2,830.91	134.0
Sussex County	\$821.20	48.0	\$852.87	43.0	\$867.21	39.0	\$886.17	39.0	\$702.60	9.0
Tazewell County	\$717.92	23.0	\$762.73	25.0	\$796.11	26.0	\$805.38	27.0	\$793.04	27.0
Warren County	\$1,002.41	86.0	\$1,006.99	76.0	\$1,063.76	77.0	\$1,082.33	76.0	\$1,084.98	76.0
Washington County	\$828.50	50.0	\$889.76	55.0	\$956.70	57.0	\$973.33	56.0	\$969.46	57.0
Westmoreland County	\$954.24	74.0	\$991.72	73.0	\$1,038.93	73.0	\$1,043.48	71.0	\$1,042.61	70.0
Wise County	\$648.89	11.0	\$668.31	8.0	\$694.93	8.0	\$692.99	6.0	\$657.88	3.0
Wythe County	\$800.86	42.0	\$845.54	40.0	\$905.77	46.0	\$926.14	46.0	\$910.43	44.0
York County	\$1,175.76	105.0	\$1,244.70	106.0	\$1,295.38	106.0	\$1,323.98	106.0	\$1,347.17	109.0
Alexandria City	\$1,816.24	129.0	\$1,876.96	128.0	\$1,930.05	127.0	\$2,066.79	128.0	\$2,143.59	127.0
Bedford City	\$842.27	53.0	\$926.75	60.0	\$944.30	53.0	\$941.70	51.0	\$957.04	55.0
Bristol City	\$817.30	45.0	\$879.53	50.0	\$898.92	44.0	\$930.95	48.0	\$952.49	53.0
Buena Vista City	\$679.36	18.0	\$733.45	19.0	\$796.42	27.0	\$748.47	16.0	\$775.23	20.0
Charlottesville City	\$998.27	85.0	\$1,090.96	91.0	\$1,153.84	93.0	\$1,273.82	103.0	\$1,315.76	105.0
Chesapeake City	\$1,011.63	87.0	\$1,067.04	85.0	\$1,095.18	83.0	\$1,106.72	80.0	\$1,101.92	79.0
Clifton Forge City	\$653.91	12.0	\$673.00	10.0	\$689.77	6.0	\$705.09	8.0	\$672.28	4.0
Colonial Heights City	\$1,211.81	109.0	\$1,281.25	110.0	\$1,326.99	111.0	\$1,365.80	111.0	\$1,370.51	111.0
Covington City	\$807.53	44.0	\$838.97	39.0	\$894.05	43.0	\$879.09	37.0	\$929.20	48.0
Danville City	\$758.44	31.0	\$851.97	41.0	\$848.32	34.0	\$854.69	32.0	\$839.40	31.0
Emporia City	\$867.36	58.0	\$887.60	54.0	\$975.08	63.0	\$957.09	52.0	\$937.45	50.0
Fairfax City	\$1,829.80	131.0	\$1,997.87	130.0	\$2,044.48	129.0	\$2,112.25	130.0	\$2,191.91	128.0
Falls Church City	\$2,385.01	133.0	\$2,456.19	133.0	\$2,601.67	133.0	\$2,640.40	133.0	\$2,776.74	133.0
Franklin City	\$889.32	61.0	\$890.42	56.0	\$952.20	54.0	\$986.77	60.0	\$1,017.35	65.5
Fredericksburg City	\$1,157.22	104.0	\$1,262.56	109.0	\$1,385.57	113.0	\$1,458.32	114.0	\$1,509.92	116.0
Galax City	\$931.77	70.0	\$973.20	69.0	\$967.29	59.0	\$1,039.71	70.0	\$1,106.98	82.0
Hampton City	\$744.73	28.0	\$771.34	27.0	\$781.54	23.0	\$790.69	25.0	\$778.02	21.0
Harrisonburg City	\$911.45	66.0	\$933.97	61.0	\$967.31	60.0	\$975.77	57.0	\$976.07	59.0
Hopewell City	\$750.87	29.0	\$794.20	32.0	\$812.48	30.0	\$790.48	24.0	\$785.64	24.0
Lexington City	\$738.93	27.0	\$771.39	28.0	\$848.18	33.0	\$894.20	41.0	\$891.78	40.0
Lynchburg City	\$898.71	62.0	\$965.66	67.0	\$985.03	64.0	\$1,015.98	66.0	\$1,017.35	65.5
Manassas City	\$1,248.41	113.0	\$1,257.01	108.0	\$1,300.31	108.0	\$1,333.08	107.0	\$1,346.51	108.0
Manassas Park City	\$943.22	72.0	\$883.22	53.0	\$934.68	52.0	\$987.36	61.0	\$1,053.59	72.0
Martinsville City	\$888.74	60.0	\$921.87	58.0	\$966.30	58.0	\$962.46	53.0	\$927.17	47.0
Newport News City	\$781.65	35.0	\$817.29	35.0	\$845.76	32.0	\$851.54	31.0	\$849.71	33.0
Norfolk City	\$687.48	19.0	\$713.59	17.0	\$734.50	15.0	\$757.91	20.0	\$748.88	17.0
Norton City	\$922.11	69.0	\$1,040.44	81.0	\$1,043.54	74.0	\$1,107.02	81.0	\$1,114.38	84.0
Petersburg City	\$620.33	5.0	\$678.97	11.0	\$706.75	9.0	\$696.87	7.0	\$697.99	8.0
Poquoson City	\$1,098.27	97.0	\$1,163.15	100.0	\$1,225.35	102.0	\$1,236.67	99.0	\$1,224.62	98.0
Portsmouth City	\$630.06	7.0	\$655.02	6.0	\$668.87	5.0	\$671.59	3.0	\$672.73	5.0
Radford City	\$622.47	6.0	\$672.22	9.0	\$692.47	7.0	\$705.65	9.0	\$707.62	12.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores  
 1=Lowest Capacity  
 135=Highest Capacity

Locality	Revenue Capacity Per Capita, 1995/96		Rank Score		Revenue Capacity Per Capita, 1996/97		Rank Score		Revenue Capacity Per Capita, 1997/98		Rank Score		Revenue Capacity Per Capita, 1998/99		Rank Score		Revenue Capacity Per Capita, 1999/2000		Rank Score	
	Revenue Capacity Per Capita, 1995/96	Rank Score	Revenue Capacity Per Capita, 1996/97	Rank Score	Revenue Capacity Per Capita, 1997/98	Rank Score	Revenue Capacity Per Capita, 1998/99	Rank Score	Revenue Capacity Per Capita, 1999/2000	Rank Score	Revenue Capacity Per Capita, 1995/96	Rank Score	Revenue Capacity Per Capita, 1996/97	Rank Score	Revenue Capacity Per Capita, 1997/98	Rank Score	Revenue Capacity Per Capita, 1998/99	Rank Score	Revenue Capacity Per Capita, 1999/2000	Rank Score
Richmond City	\$979.35	80.0	\$1,097.95	92.0	\$1,141.47	91.0	\$1,193.13	92.0	\$1,211.16	94.0										
Roanoke City	\$916.55	68.0	\$959.28	65.0	\$993.72	65.0	\$1,091.65	78.0	\$1,036.38	69.0										
Salem City	\$1,102.07	98.0	\$1,153.47	99.0	\$1,199.02	98.0	\$1,226.50	97.0	\$1,220.98	97.0										
Staunton City	\$857.48	56.0	\$920.88	57.0	\$973.55	61.0	\$964.56	54.0	\$933.73	49.0										
Suffolk City	\$915.40	67.0	\$958.05	64.0	\$994.50	66.0	\$1,014.09	65.0	\$991.49	60.0										
Virginia Beach City	\$971.31	77.0	\$1,036.37	80.0	\$1,094.62	82.0	\$1,124.76	85.0	\$1,105.35	81.0										
Waynesboro City	\$961.27	75.0	\$996.62	74.0	\$1,025.86	70.0	\$1,028.00	69.0	\$1,010.16	62.0										
Williamsburg City	\$1,278.11	115.0	\$1,381.35	118.0	\$1,414.21	116.0	\$1,438.84	113.0	\$1,467.29	113.0										
Winchester City	\$1,190.00	107.0	\$1,289.38	111.0	\$1,388.79	114.0	\$1,422.34	112.0	\$1,477.11	114.0										

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Locality	Rank Scores							
	1=Weakest Change in Capacity							
	135=Strongest Change in Capacity							
	Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97	Rank Score	Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98	Rank Score	Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99	Rank Score	Percentage Change in Revenue Capacity Per Capita from 1998/99 to 1999/2000	Rank Score
Accomack County	3.57%	37.5	0.45%	7.0	-0.54%	19.5	-0.30%	58.0
Albemarle County	2.55%	21.0	10.35%	131.0	0.86%	45.5	1.73%	100.0
Alleghany County	7.95%	113.0	3.93%	62.0	-0.31%	23.0	0.87%	89.0
Amelia County	6.58%	105.5	5.00%	84.0	1.73%	65.0	-0.83%	43.0
Anneke County	2.81%	24.0	5.63%	96.0	0.64%	40.0	-1.24%	34.0
Appomattox County	10.03%	127.5	5.19%	87.0	-2.42%	8.0	0.91%	91.0
Arlington County	6.58%	105.5	3.06%	40.0	5.51%	120.0	4.68%	124.0
Augusta County	5.38%	80.0	3.91%	60.5	2.43%	83.0	-0.37%	55.0
Bath County	0.05%	6.0	9.77%	127.0	-2.44%	7.0	-2.69%	13.0
Bedford County	4.00%	50.0	5.55%	92.0	3.11%	95.0	0.31%	79.0
Bland County	9.92%	126.0	0.43%	6.0	6.17%	127.0	3.96%	121.0
Botetourt County	6.46%	103.5	6.11%	104.0	5.59%	121.0	-0.40%	52.0
Brunswick County	2.76%	22.5	9.11%	124.0	-1.09%	14.0	-4.96%	7.0
Buchanan County	1.98%	15.0	1.21%	11.0	-4.83%	3.0	-0.28%	59.0
Buckingham County	3.43%	35.0	2.98%	37.0	0.94%	50.0	3.49%	114.0
Campbell County	5.37%	79.0	4.74%	75.0	0.81%	44.0	-2.03%	19.0
Caroline County	3.23%	31.0	2.09%	20.0	2.41%	81.0	-0.40%	52.0
Carroll County	2.87%	26.0	5.85%	101.0	5.68%	124.0	4.18%	123.0
Charles City County	11.42%	130.0	3.08%	41.0	1.42%	61.0	3.72%	117.5
Charlotte County	6.91%	108.0	3.37%	43.0	-3.69%	4.0	0.15%	73.0
Chesterfield County	5.34%	78.0	3.63%	54.0	0.29%	34.5	-0.39%	54.0
Clarke County	3.93%	46.5	6.42%	108.0	7.66%	132.0	3.32%	113.0
Craig County	9.68%	123.0	4.83%	81.0	1.60%	63.0	1.87%	103.0
Culpeper County	4.94%	76.0	3.90%	59.0	2.86%	89.0	0.18%	76.0
Cumberland County	5.40%	81.0	6.30%	107.0	-0.54%	19.5	1.51%	95.5
Dickenson County	3.38%	33.0	2.35%	26.0	1.01%	51.0	9.75%	133.0
Dinwiddie County	2.90%	27.0	6.27%	106.0	3.14%	96.5	-1.65%	27.0
Essex County	-0.20%	5.0	10.05%	130.0	1.69%	64.0	-2.15%	17.0
Fairfax County	5.75%	90.0	4.79%	78.0	5.29%	117.0	7.65%	132.0
Fauquier County	6.04%	99.0	8.26%	120.0	-1.11%	13.0	1.55%	98.0
Floyd County	4.32%	60.0	6.68%	110.0	6.09%	126.0	-1.55%	31.0
Fluvanna County	1.74%	14.0	2.89%	34.0	-0.75%	18.0	-1.11%	37.0
Franklin County	5.94%	98.0	3.53%	48.0	4.53%	110.5	-0.16%	64.0
Frederick County	4.30%	58.0	1.74%	16.0	2.40%	80.0	0.35%	81.0
Giles County	6.46%	103.5	2.84%	33.0	3.08%	94.0	-0.99%	39.5
Gloucester County	4.07%	53.0	4.27%	71.5	0.05%	28.0	-0.41%	50.0
Goochland County	4.88%	73.0	14.35%	134.0	6.30%	128.0	2.14%	108.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores								
1=Weakest Change in Capacity								
135=Strongest Change in Capacity								
Locality	Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99		Percentage Change in Revenue Capacity Per Capita from 1998/99 to 1999/2000	
		Rank Score		Rank Score		Rank Score		Rank Score
Grayson County	6.24%	101.5	16.68%	135.0	0.18%	31.0	4.92%	125.0
Greene County	4.66%	69.5	9.61%	125.0	0.86%	45.5	-1.31%	33.0
Greensville County	-1.30%	3.0	8.28%	121.0	-0.97%	15.0	-7.22%	2.0
Halifax County	13.66%	135.0	8.52%	122.0	3.01%	92.0	-1.62%	28.5
Hanover County	6.14%	100.0	3.41%	45.0	3.07%	93.0	4.12%	122.0
Henrico County	4.95%	77.0	4.96%	83.0	5.01%	115.0	0.57%	84.0
Henry County	5.80%	92.5	4.20%	69.0	0.29%	34.5	-0.15%	65.0
Highland County	0.74%	12.0	1.49%	13.0	10.17%	134.0	12.84%	135.0
Isle of Wight County	2.13%	17.0	3.36%	42.0	2.96%	91.0	-2.29%	15.0
James City County	3.58%	39.0	10.50%	132.0	4.34%	109.0	-1.96%	20.0
King and Queen County	5.67%	88.0	4.63%	74.0	-2.52%	6.0	0.83%	87.0
King George County	4.14%	56.0	2.51%	29.0	3.96%	106.0	0.44%	82.0
King William County	2.02%	16.0	4.90%	82.0	-0.79%	17.0	-0.10%	68.0
Lancaster County	4.12%	54.0	4.08%	67.0	0.14%	29.5	-0.69%	45.0
Lee County	4.47%	64.5	4.82%	79.5	4.22%	108.0	-3.21%	10.5
Loudoun County	4.92%	74.0	4.75%	76.0	3.53%	103.0	11.24%	134.0
Louisa County	4.13%	55.0	3.60%	53.0	-0.07%	26.0	-0.33%	56.5
Lunenburg County	0.43%	8.0	2.71%	31.0	2.64%	86.5	0.49%	83.0
Madison County	5.62%	87.0	3.56%	49.0	2.45%	84.0	5.05%	126.0
Mathews County	4.00%	50.0	5.90%	102.0	0.63%	39.0	1.95%	104.0
Mecklenburg County	5.48%	83.5	1.93%	18.0	3.40%	101.0	0.88%	90.0
Middlesex County	5.58%	85.5	3.64%	55.0	1.09%	55.0	-0.12%	67.0
Montgomery County	3.74%	42.0	7.45%	117.0	3.42%	102.0	1.27%	94.0
Nelson County	9.72%	124.0	-3.52%	1.0	2.64%	86.5	-1.62%	28.5
New Kent County	0.52%	10.0	3.75%	56.0	4.96%	114.0	-1.21%	35.0
Northampton County	11.04%	129.0	0.69%	8.5	5.32%	118.0	1.78%	102.0
Northumberland County	-1.74%	2.0	7.44%	116.0	1.04%	52.0	-0.85%	42.0
Nottoway County	5.80%	92.5	5.62%	94.5	-1.35%	12.0	-0.23%	61.0
Orange County	4.47%	64.5	4.27%	71.5	0.27%	33.0	2.43%	110.0
Page County	4.01%	52.0	0.69%	8.5	0.90%	48.0	-0.71%	44.0
Patrick County	2.37%	19.0	5.15%	86.0	5.63%	122.0	-6.85%	3.0
Pittsylvania County	3.39%	34.0	0.92%	10.0	4.64%	112.0	-1.00%	38.0
Powhatan County	5.91%	96.5	5.04%	85.0	4.81%	113.0	-0.14%	66.0
Prince Edward County	9.81%	125.0	3.04%	39.0	-0.03%	27.0	-0.48%	47.0
Prince George County	-1.21%	4.0	7.15%	114.0	6.73%	129.0	-1.94%	21.0
Prince William County	4.71%	72.0	2.15%	22.0	1.06%	54.0	1.98%	106.5
Pulaski County	5.81%	94.0	6.21%	105.0	3.32%	99.5	0.86%	88.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores								
1=Weakest Change in Capacity								
135=Strongest Change in Capacity								
Locality	Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99		Percentage Change in Revenue Capacity Per Capita from 1998/99 to 1999/2000	
		Rank Score		Rank Score		Rank Score		Rank Score
Rappahannock County	11.51%	131.0	3.40%	44.0	-7.51%	1.0	5.11%	127.0
Richmond County	1.35%	13.0	11.41%	133.0	0.72%	42.0	-2.46%	14.0
Roanoke County	4.93%	75.0	5.53%	91.0	0.56%	38.0	-0.18%	63.0
Rockbridge County	5.41%	82.0	5.40%	90.0	2.27%	76.0	1.53%	97.0
Rockingham County	4.35%	61.0	5.27%	88.0	2.28%	77.0	0.07%	71.0
Russell County	4.31%	59.0	7.07%	112.0	4.17%	107.0	-5.52%	4.0
Scott County	9.65%	122.0	4.25%	70.0	1.18%	59.0	0.61%	85.0
Shenandoah County	4.18%	57.0	3.87%	58.0	0.14%	29.5	1.04%	93.0
Smyth County	4.62%	67.0	3.91%	60.5	1.15%	56.0	-0.99%	39.5
Southampton County	4.00%	50.0	7.42%	115.0	2.15%	71.0	-3.21%	10.5
Spotsylvania County	2.76%	22.5	-1.41%	2.0	1.28%	60.0	1.97%	105.0
Stafford County	2.82%	25.0	5.57%	93.0	2.34%	79.0	-0.33%	56.5
Surry County	3.55%	36.0	1.68%	14.5	-0.40%	21.5	-1.69%	26.0
Sussex County	3.86%	44.0	1.68%	14.5	2.19%	72.0	-20.72%	1.0
Tazewell County	6.24%	101.5	4.38%	73.0	1.16%	57.0	-1.53%	32.0
Warren County	0.46%	9.0	5.64%	97.0	1.75%	68.0	0.24%	77.0
Washington County	7.40%	110.0	7.52%	118.0	1.74%	66.5	-0.40%	52.0
Westmoreland County	3.93%	46.5	4.76%	77.0	0.44%	37.0	-0.08%	69.0
Wise County	2.99%	30.0	3.98%	65.0	-0.28%	24.5	-5.07%	5.0
Wythe County	5.58%	85.5	7.12%	113.0	2.25%	75.0	-1.70%	25.0
York County	5.86%	95.0	4.07%	66.0	2.21%	73.0	1.75%	101.0
Alexandria City	3.34%	32.0	2.83%	32.0	7.08%	130.0	3.72%	117.5
Bedford City	10.03%	127.5	1.89%	17.0	-0.28%	24.5	1.63%	99.0
Bristol City	7.61%	112.0	2.20%	23.0	3.56%	104.0	2.31%	109.0
Buena Vista City	7.96%	114.0	8.59%	123.0	-6.02%	2.0	3.58%	116.0
Charlottesville City	9.29%	120.0	5.76%	99.0	10.40%	135.0	3.29%	112.0
Chesapeake City	5.48%	83.5	2.64%	30.0	1.05%	53.0	-0.43%	49.0
Clifton Forge City	2.92%	28.0	2.49%	28.0	2.22%	74.0	-4.65%	8.0
Colonial Heights City	5.73%	89.0	3.57%	50.5	2.92%	90.0	0.34%	80.0
Covington City	3.89%	45.0	6.56%	109.0	-1.67%	10.0	5.70%	129.0
Danville City	12.33%	133.0	-0.43%	4.0	0.75%	43.0	-1.79%	22.0
Emporia City	2.33%	18.0	9.86%	128.0	-1.84%	9.0	-2.05%	18.0
Fairfax City	9.19%	119.0	2.33%	25.0	3.32%	99.5	3.77%	119.0
Falls Church City	2.98%	29.0	5.92%	103.0	1.49%	62.0	5.16%	128.0
Franklin City	0.12%	7.0	6.94%	111.0	3.63%	105.0	3.10%	111.0
Fredericksburg City	9.10%	118.0	9.74%	126.0	5.25%	116.0	3.54%	115.0
Galax City	4.45%	63.0	-0.61%	3.0	7.49%	131.0	6.47%	130.0

Source: Staff, Commission on Local Government



Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores								
1=Weakest Change in Capacity								
135=Strongest Change in Capacity								
Locality	Percentage Change in Revenue Capacity Per Capita from 1995/96 to 1996/97		Percentage Change in Revenue Capacity Per Capita from 1996/97 to 1997/98		Percentage Change in Revenue Capacity Per Capita from 1997/98 to 1998/99		Percentage Change in Revenue Capacity Per Capita from 1998/99 to 1999/2000	
		Rank Score		Rank Score		Rank Score		Rank Score
Hampton City	3.57%	37.5	1.32%	12.0	1.17%	58.0	-1.60%	30.0
Harrisonburg City	2.47%	20.0	3.57%	50.5	0.88%	47.0	0.03%	70.0
Hopewell City	5.77%	91.0	2.30%	24.0	-2.71%	5.0	-0.61%	46.0
Lexington City	4.39%	62.0	9.96%	129.0	5.43%	119.0	-0.27%	60.0
Lynchburg City	7.45%	111.0	2.01%	19.0	3.14%	96.5	0.13%	72.0
Manassas City	0.69%	11.0	3.45%	46.0	2.52%	85.0	1.01%	92.0
Manassas Park City	-6.36%	1.0	5.83%	100.0	5.64%	123.0	6.71%	131.0
Martinsville City	3.73%	41.0	4.82%	79.5	-0.40%	21.5	-3.67%	9.0
Newport News City	4.56%	66.0	3.48%	47.0	0.68%	41.0	-0.22%	62.0
Norfolk City	3.80%	43.0	2.93%	35.5	3.19%	98.0	-1.19%	36.0
Norton City	12.83%	134.0	0.30%	5.0	6.08%	125.0	0.66%	86.0
Petersburg City	9.45%	121.0	4.09%	68.0	-1.40%	11.0	0.16%	74.0
Poquoson City	5.91%	96.5	5.35%	89.0	0.92%	49.0	-0.97%	41.0
Portsmouth City	3.96%	48.0	2.12%	21.0	0.41%	36.0	0.17%	75.0
Radford City	7.99%	115.0	3.01%	38.0	1.90%	69.0	0.28%	78.0
Richmond City	12.11%	132.0	3.96%	64.0	4.53%	110.5	1.51%	95.5
Roanoke City	4.66%	69.5	3.59%	52.0	9.85%	133.0	-5.06%	6.0
Salem City	4.66%	69.5	3.95%	63.0	2.29%	78.0	-0.45%	48.0
Staunton City	7.39%	109.0	5.72%	98.0	-0.92%	16.0	-3.20%	12.0
Suffolk City	4.66%	69.5	3.80%	57.0	1.97%	70.0	-2.23%	16.0
Virginia Beach City	6.70%	107.0	5.62%	94.5	2.75%	88.0	-1.73%	24.0
Waynesboro City	3.68%	40.0	2.93%	35.5	0.21%	32.0	-1.74%	23.0
Williamsburg City	8.08%	116.0	2.38%	27.0	1.74%	66.5	1.98%	106.5
Winchester City	8.35%	117.0	7.71%	119.0	2.42%	82.0	3.85%	120.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1995/96-1999/2000	Rank Score
Accomack County	0.79%	7.5
Albemarle County	3.87%	99.5
Alleghany County	3.11%	76.0
Amelia County	3.12%	77.5
Amherst County	1.96%	30.0
Appomattox County	3.42%	89.0
Arlington County	4.95%	122.0
Augusta County	2.84%	67.0
Bath County	1.17%	12.0
Bedford County	3.24%	83.0
Bland County	5.12%	124.0
Botetourt County	4.44%	114.0
Brunswick County	1.46%	16.0
Buchanan County	-0.48%	2.0
Buckingham County	2.71%	61.5
Campbell County	2.22%	43.5
Caroline County	1.83%	26.5
Carroll County	4.64%	117.0
Charles City County	4.91%	121.0
Charlotte County	1.68%	23.0
Chesterfield County	2.22%	43.5
Clarke County	5.33%	125.0
Craig County	4.50%	116.0
Culpeper County	2.97%	72.0
Cumberland County	3.17%	81.0
Dickenson County	4.12%	110.0
Dinwiddie County	2.67%	59.0
Essex County	2.35%	48.0
Fairfax County	5.87%	128.0
Fauquier County	3.69%	98.0
Floyd County	3.89%	101.5
Fluvanna County	0.69%	5.0
Franklin County	3.46%	92.0
Frederick County	2.19%	42.0
Giles County	2.85%	68.0
Gloucester County	1.99%	31.5
Goochland County	6.92%	133.0
Grayson County	7.01%	134.0
Greene County	3.45%	90.5

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1995/96-1999/2000	Rank Score
Greensville County	-0.30%	3.0
Halifax County	5.89%	129.0
Hanover County	4.18%	112.0
Henrico County	3.87%	99.5
Henry County	2.53%	52.0
Highland County	6.31%	131.0
Isle of Wight County	1.54%	19.0
James City County	4.11%	109.0
King and Queen County	2.15%	38.0
King George County	2.76%	64.5
King William County	1.51%	18.0
Lancaster County	1.91%	28.0
Lee County	2.57%	55.0
Loudoun County	6.11%	130.0
Louisa County	1.83%	26.5
Lunenburg County	1.57%	20.0
Madison County	4.17%	111.0
Mathews County	3.12%	77.5
Mecklenburg County	2.93%	70.0
Middlesex County	2.55%	53.0
Montgomery County	3.97%	106.0
Nelson County	1.81%	25.0
New Kent County	2.00%	33.0
Northampton County	4.71%	119.0
Northumberland County	1.47%	17.0
Nottoway County	2.46%	49.0
Orange County	2.86%	69.0
Page County	1.22%	14.0
Patrick County	1.58%	21.0
Pittsylvania County	1.99%	31.5
Powhatan County	3.91%	103.0
Prince Edward County	3.08%	74.5
Prince George County	2.68%	60.0
Prince William County	2.48%	50.0
Pulaski County	4.05%	107.0
Rappahannock County	3.13%	79.0
Richmond County	2.76%	64.5
Roanoke County	2.71%	61.5
Rockbridge County	3.65%	97.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1995/96-1999/2000	Rank Score
Rockingham County	2.99%	73.0
Russell County	2.51%	51.0
Scott County	3.92%	104.5
Shenandoah County	2.31%	47.0
Smyth County	2.17%	39.0
Southampton County	2.59%	56.0
Spotsylvania County	1.15%	11.0
Stafford County	2.60%	57.0
Surry County	0.79%	7.5
Sussex County	-3.25%	1.0
Tazewell County	2.56%	54.0
Warren County	2.02%	34.0
Washington County	4.06%	108.0
Westmoreland County	2.26%	46.0
Wise County	0.41%	4.0
Wythe County	3.31%	86.0
York County	3.47%	93.0
Alexandria City	4.24%	113.0
Bedford City	3.32%	87.0
Bristol City	3.92%	104.5
Buena Vista City	3.53%	94.0
Charlottesville City	7.19%	135.0
Chesapeake City	2.18%	40.5
Clifton Forge City	0.74%	6.0
Colonial Heights City	3.14%	80.0
Covington City	3.62%	96.0
Danville City	2.72%	63.0
Emporia City	2.07%	36.0
Fairfax City	4.65%	118.0
Falls Church City	3.89%	101.5
Franklin City	3.45%	90.5
Fredericksburg City	6.91%	132.0
Galax City	4.45%	115.0
Hampton City	1.12%	9.5
Harrisonburg City	1.74%	24.0
Hopewell City	1.19%	13.0
Lexington City	4.88%	120.0
Lynchburg City	3.18%	82.0
Manassas City	1.92%	29.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1995/96-1999/2000

Rank Scores		
1=Weakest Average Change in Capacity		
135=Strongest Average Change in Capacity		
Locality	Average Percentage Change in Revenue Capacity Per Capita, 1995/96-1999/2000	Rank Score
Manassas Park City	2.95%	71.0
Martinsville City	1.12%	9.5
Newport News City	2.13%	37.0
Norfolk City	2.18%	40.5
Norton City	4.97%	123.0
Petersburg City	3.08%	74.5
Poquoson City	2.80%	66.0
Portsmouth City	1.66%	22.0
Radford City	3.30%	85.0
Richmond City	5.53%	126.0
Roanoke City	3.26%	84.0
Salem City	2.61%	58.0
Staunton City	2.25%	45.0
Suffolk City	2.05%	35.0
Virginia Beach City	3.34%	88.0
Waynesboro City	1.27%	15.0
Williamsburg City	3.54%	95.0
Winchester City	5.58%	127.0

Source: Staff, Commission on Local Government

**REVENUE EFFORT,  
1999/2000**

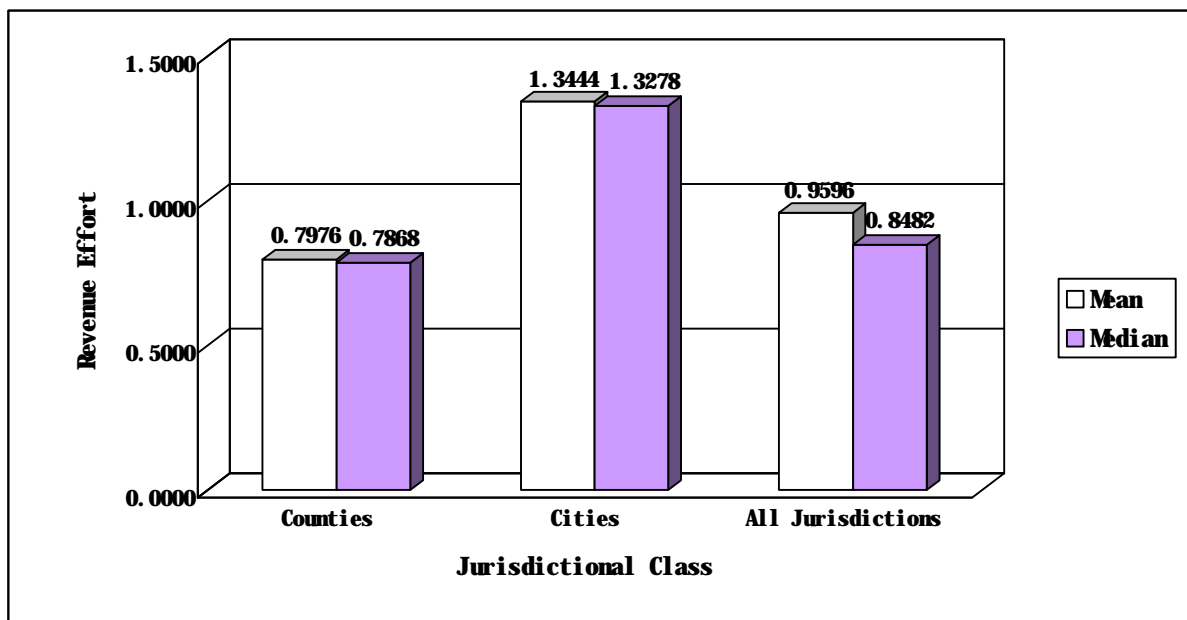
**Tables 3.1-3.9/Chart 3**

Table 3.1  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.4%	.7976	.7868
Cities	40	29.6%	1.3444	1.3278
All Jurisdictions	135	100.0%	.9596	.8482

Source: Staff, Commission on Local Government

**Chart 3**  
**Mean and Median Levels of Revenue Effort, 1999/2000**  
**by**  
**Jurisdictional Class**



**Source: Staff, Commission on Local Government**



Table 3.2

## Revenue Effort by Locality, 1999/2000

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 135=Lowest Effort		69.38=Highest Stress 47.76=Lowest Stress	
	Revenue Effort, 1999/2000	Rank Score	Relative Stress Score	
Accomack County	0.8024	82.0	52.50	
Albemarle County	0.7399	94.0	51.50	
Alleghany County	1.2840	27.0	60.17	
Amelia County	0.7278	97.0	51.31	
Amherst County	0.7056	104.0	50.95	
Appomattox County	0.6275	122.0	49.71	
Arlington County	0.9852	48.0	55.41	
Augusta County	0.6825	111.0	50.59	
Bath County	0.5567	133.0	48.58	
Bedford County	0.6631	116.0	50.28	
Bland County	0.6503	119.0	50.07	
Botetourt County	0.6933	107.0	50.76	
Brunswick County	0.7796	90.0	52.13	
Buchanan County	1.3481	21.0	61.19	
Buckingham County	0.6215	124.0	49.61	
Campbell County	0.7268	98.0	51.29	
Caroline County	0.8341	72.0	53.00	
Carroll County	0.7906	87.0	52.31	
Charles City County	1.1153	41.0	57.48	
Charlotte County	0.8474	70.0	53.21	
Chesterfield County	0.9333	55.0	54.58	
Clarke County	0.6927	108.0	50.75	
Craig County	0.7168	102.0	51.13	
Culpeper County	0.8479	69.0	53.22	
Cumberland County	0.7482	93.0	51.63	
Dickenson County	0.9811	50.0	55.34	
Dinwiddie County	0.8214	77.0	52.80	
Essex County	0.8290	74.0	52.92	
Fairfax County	0.9347	54.0	54.60	
Fauquier County	0.7974	85.0	52.42	
Floyd County	0.6370	121.0	49.86	
Fluvanna County	0.6949	106.0	50.78	
Franklin County	0.5755	129.0	48.88	
Frederick County	0.9285	59.0	54.50	
Giles County	0.8065	81.0	52.56	
Gloucester County	0.8693	64.0	53.56	
Goochland County	0.5854	126.0	49.04	
Grayson County	0.6809	113.0	50.56	
Greene County	0.8746	63.0	53.64	
Greensville County	1.4518	11.0	62.84	
Halifax County	0.5054	135.0	47.76	
Hanover County	0.7173	101.0	51.14	
Henrico County	0.8942	62.0	53.96	
Henry County	0.7236	99.0	51.24	

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 1999/2000

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 135=Lowest Effort		69.38=Highest Stress 47.76=Lowest Stress	
	Revenue Effort, 1999/2000	Rank Score	Relative Stress Score	
Highland County	0.5612	131.0	48.65	
Isle of Wight County	0.9829	49.0	55.37	
James City County	0.9299	58.0	54.53	
King and Queen County	1.2211	33.0	59.16	
King George County	1.1403	39.0	57.88	
King William County	0.6923	109.0	50.74	
Lancaster County	0.5359	134.0	48.25	
Lee County	0.6738	114.0	50.45	
Loudoun County	0.8482	68.0	53.22	
Louisa County	0.7371	95.0	51.45	
Lunenburg County	0.8145	79.0	52.69	
Madison County	0.6217	123.0	49.62	
Mathews County	0.7711	91.0	52.00	
Mecklenburg County	0.5786	128.0	48.93	
Middlesex County	0.6561	117.0	50.16	
Montgomery County	0.6534	118.0	50.12	
Nelson County	0.9442	53.0	54.75	
New Kent County	0.7106	103.0	51.03	
Northampton County	0.8291	73.0	52.92	
Northumberland County	0.5831	127.0	49.00	
Nottoway County	0.7823	89.0	52.17	
Orange County	0.7506	92.0	51.67	
Page County	0.6952	105.0	50.79	
Patrick County	0.6813	112.0	50.57	
Pittsylvania County	0.5703	130.0	48.80	
Powhatan County	0.6645	115.0	50.30	
Prince Edward County	0.7979	84.0	52.42	
Prince George County	0.8552	66.0	53.34	
Prince William County	1.1450	37.0	57.95	
Pulaski County	0.8076	80.0	52.58	
Rappahannock County	0.5569	132.0	48.58	
Richmond County	0.8390	71.0	53.08	
Roanoke County	0.9231	60.0	54.42	
Rockbridge County	0.8288	75.0	52.92	
Rockingham County	0.8539	67.0	53.32	
Russell County	0.7328	96.0	51.39	
Scott County	0.5971	125.0	49.22	
Shenandoah County	0.7222	100.0	51.22	
Smyth County	0.8177	78.0	52.74	
Southampton County	0.7868	88.0	52.25	
Spotsylvania County	0.9329	56.0	54.57	
Stafford County	0.9881	47.0	55.45	
Surry County	0.7907	86.0	52.31	
Sussex County	1.0335	46.0	56.18	

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 1999/2000

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 135=Lowest Effort		69.38=Highest Stress 47.76=Lowest Stress	
	Revenue Effort, 1999/2000	Rank Score	Relative Stress Score	
Tazewell County	0.6847	110.0	50.62	
Warren County	0.8001	83.0	52.46	
Washington County	0.6481	120.0	50.04	
Westmoreland County	0.8225	76.0	52.81	
Wise County	0.9306	57.0	54.54	
Wythe County	0.8570	65.0	53.37	
York County	0.9660	52.0	55.10	
Alexandria City	1.0742	43.0	56.83	
Bedford City	1.2571	30.0	59.74	
Bristol City	1.5398	7.0	64.24	
Buena Vista City	1.3107	25.0	60.59	
Charlottesville City	1.3163	23.0	60.68	
Chesapeake City	1.2667	28.0	59.89	
Clifton Forge City	1.3494	20.0	61.21	
Colonial Heights City	1.2591	29.0	59.77	
Covington City	1.8625	1.0	69.38	
Danville City	1.1402	40.0	57.88	
Emporia City	1.7833	3.0	68.12	
Fairfax City	1.1674	35.0	58.31	
Falls Church City	1.0630	44.0	56.65	
Franklin City	1.2464	31.0	59.57	
Fredericksburg City	1.4499	12.0	62.81	
Galax City	1.3785	17.0	61.67	
Hampton City	1.4919	8.0	63.48	
Harrisonburg City	1.1437	38.0	57.93	
Hopewell City	1.7967	2.0	68.34	
Lexington City	1.3132	24.0	60.63	
Lynchburg City	1.4909	9.0	63.46	
Manassas City	1.1991	34.0	58.81	
Manassas Park City	1.3628	18.0	61.42	
Martinsville City	1.3392	22.0	61.05	
Newport News City	1.5770	6.0	64.84	
Norfolk City	1.7796	4.0	68.06	
Norton City	1.2906	26.0	60.27	
Petersburg City	1.4267	13.0	62.44	
Poquoson City	0.9085	61.0	54.19	
Portsmouth City	1.6206	5.0	65.53	
Radford City	0.9723	51.0	55.20	
Richmond City	1.4609	10.0	62.99	
Roanoke City	1.4172	14.0	62.29	
Salem City	1.3624	19.0	61.42	
Staunton City	1.2418	32.0	59.50	
Suffolk City	1.0475	45.0	56.40	
Virginia Beach City	1.1621	36.0	58.23	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 1999/2000

Rank Scores		Relative Stress Scores	
1=Highest Effort		69.38=Highest Stress	
135=Lowest Effort		47.76=Lowest Stress	
Locality	Revenue Effort, 1999/2000	Rank Score	Relative Stress Score
Waynesboro City	1.3930	16.0	61.90
Williamsburg City	1.4009	15.0	62.03
Winchester City	1.1114	42.0	57.42

Source: Staff, Commission on Local Government

Table 3.3

Revenue Effort  
of  
Adjacent Cities and Counties, 1999/2000

City	County	Revenue Effort, 1999/2000	
		City Value	County Value
Alexandria City	Arlington County	1.0742	0.9852
	Fairfax County	1.0742	0.9347
Bedford City	Bedford County	1.2571	0.6631
Bristol City	Washington County	1.5398	0.6481
Buena Vista City	Rockbridge County	1.3107	0.8288
Charlottesville City	Albemarle County	1.3163	0.7399
Chesapeake City	-----	1.2667	-----
Clifton Forge City	Alleghany County	1.3494	1.2840
Colonial Heights City	Chesterfield County	1.2591	0.9333
	Prince George County	1.2591	0.8552
Covington City	Alleghany County	1.8625	1.2840
Danville City	Pittsylvania County	1.1402	0.5703
Emporia City	Greensville County	1.7833	1.4518
Fairfax City	Fairfax County	1.1674	0.9347
Falls Church City	Arlington County	1.0630	0.9852
	Fairfax County	1.0630	0.9347
Franklin City	Isle of Wight County	1.2464	0.9829
	Southampton County	1.2464	0.7868
Fredericksburg City	Spotsylvania County	1.4499	0.9329
	Stafford County	1.4499	0.9881
Galax City	Carroll County	1.3785	0.7906
	Grayson County	1.3785	0.6809
Hampton City	York County	1.4919	0.9660
Harrisonburg City	Rockingham County	1.1437	0.8539
Hopewell City	Chesterfield County	1.7967	0.9333
	Prince George County	1.7967	0.8552
Lexington City	Rockbridge County	1.3132	0.8288
Lynchburg City	Amherst County	1.4909	0.7056
	Bedford County	1.4909	0.6631
	Campbell County	1.4909	0.7268
Manassas City	Prince William County	1.1991	1.1450
Manassas Park City	Prince William County	1.3628	1.1450
Martinsville City	Henry County	1.3392	0.7236
Newport News City	Isle of Wight County	1.5770	0.9829
	James City County	1.5770	0.9299
	York County	1.5770	0.9660
Norfolk City	-----	1.7796	-----
Norton City	Wise County	1.2906	0.9306
Petersburg City	Chesterfield County	1.4267	0.9333
	Dinwiddie County	1.4267	0.8214
	Prince George County	1.4267	0.8552
Poquoson City	York County	0.9085	0.9660
Portsmouth City	-----	1.6206	-----

Source: Staff, Commission on Local Government

Table 3.3

Revenue Effort  
of  
Adjacent Cities and Counties, 1999/2000

City	County	Revenue Effort, 1999/2000	
		City Value	County Value
Radford City	Montgomery County	0.9723	0.6534
	Pulaski County	0.9723	0.8076
Richmond City	Chesterfield County	1.4609	0.9333
	Henrico County	1.4609	0.8942
Roanoke City	Roanoke County	1.4172	0.9231
Salem City	Roanoke County	1.3624	0.9231
Staunton City	Augusta County	1.2418	0.6825
Suffolk City	Isle of Wight County	1.0475	0.9829
	Southampton County	1.0475	0.7868
Virginia Beach City	-----	1.1621	-----
Waynesboro City	Augusta County	1.3930	0.6825
Williamsburg City	James City County	1.4009	0.9299
	York County	1.4009	0.9660
Winchester City	Frederick County	1.1114	0.9285

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Effort, 1999/2000

City	County	City/County Revenue Effort Ratio, 1999/2000
Alexandria City	Arlington County	1.09
	Fairfax County	1.15
Bedford City	Bedford County	1.90
Bristol City	Washington County	2.38
Buena Vista City	Rockbridge County	1.58
Charlottesville City	Albemarle County	1.78
Chesapeake City	-----	----
Clifton Forge City	Alleghany County	1.05
Colonial Heights City	Chesterfield County	1.35
	Prince George County	1.47
Covington City	Alleghany County	1.45
Danville City	Pittsylvania County	1.999
Emporia City	Greensville County	1.23
Fairfax City	Fairfax County	1.25
Falls Church City	Arlington County	1.08
	Fairfax County	1.14
Franklin City	Isle of Wight County	1.27
	Southampton County	1.58
Fredericksburg City	Spotsylvania County	1.55
	Stafford County	1.47
Galax City	Carroll County	1.74
	Grayson County	2.02
Hampton City	York County	1.54
Harrisonburg City	Rockingham County	1.34
Hopewell City	Chesterfield County	1.93
	Prince George County	2.10
Lexington City	Rockbridge County	1.58
Lynchburg City	Amherst County	2.11
	Bedford County	2.25
	Campbell County	2.05
Manassas City	Prince William County	1.05
Manassas Park City	Prince William County	1.19
Martinsville City	Henry County	1.85
Newport News City	Isle of Wight County	1.60
	James City County	1.70
	York County	1.63
Norfolk City	-----	----
Norton City	Wise County	1.39
Petersburg City	Chesterfield County	1.53
	Dinwiddie County	1.74
	Prince George County	1.67
Poquoson City	York County	0.94
Portsmouth City	-----	----

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Effort, 1999/2000

City	County	City/County Revenue Effort Ratio, 1999/2000
Radford City	Montgomery County	1.49
	Pulaski County	1.20
Richmond City	Chesterfield County	1.57
	Henrico County	1.63
Roanoke City	Roanoke County	1.54
Salem City	Roanoke County	1.48
Staunton City	Augusta County	1.82
Suffolk City	Isle of Wight County	1.07
	Southampton County	1.33
Virginia Beach City	-----	----
Waynesboro City	Augusta County	2.04
Williamsburg City	James City County	1.51
	York County	1.45
Winchester City	Frederick County	1.20

Source: Staff, Commission on Local Government



Table 3.5  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Region and Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.6%	.7994	.7328
Cities	3	2.2%	1.4030	1.3785
Sub-Group Summary	16	11.9%	.9126	.8042
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.7372	.6995
Cities	9	6.7%	1.3546	1.3494
Sub-Group Summary	25	18.5%	.9595	.8065
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.4%	.7322	.7087
Cities	6	4.4%	1.2523	1.2763
Sub-Group Summary	16	11.9%	.9272	.8414
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9783	.9599
Cities	5	3.7%	1.1733	1.1674
Sub-Group Summary	9	6.7%	1.0866	1.0742
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.8186	.8158
Cities	2	1.5%	1.3831	1.3831
Sub-Group Summary	16	11.9%	.8892	.8410

Source: Staff, Commission on Local Government

(continued)

Table 3.5  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Region and Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.1%	.8104	.7907
Cities	4	3.0%	1.5665	1.6050
Sub-Group Summary	19	14.1%	.9696	.8145
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8029	.7173
Cities	1	.7%	1.4609	1.4609
Sub-Group Summary	8	5.9%	.8852	.8058
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	8.9%	.7876	.8124
Sub-Group Summary	12	8.9%	.7876	.8124
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.9164	.9480
Cities	10	7.4%	1.3501	1.3338
Sub-Group Summary	14	10.4%	1.2262	1.2042
All Jurisdictions	135	100.0%	.9596	.8482

Source: Staff, Commission on Local Government

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Planning District LENOXSCO (PD 1)</b>				
Jurisdictional Class				
Counties	3	2.2%	.7338	.6738
Cities	1	.7%	1.2906	1.2906
Sub-Group Summary	4	3.0%	.8730	.8022
<b>Cumberland Plateau (PD 2)</b>				
Jurisdictional Class				
Counties	4	3.0%	.9367	.8569
Sub-Group Summary	4	3.0%	.9367	.8569
<b>Mt. Rogers (PD 3)</b>				
Jurisdictional Class				
Counties	6	4.4%	.7408	.7358
Cities	2	1.5%	1.4591	1.4591
Sub-Group Summary	8	5.9%	.9204	.8042
<b>New River Valley (PD 4)</b>				
Jurisdictional Class				
Counties	4	3.0%	.7261	.7299
Cities	1	.7%	.9723	.9723
Sub-Group Summary	5	3.7%	.7754	.8065
<b>Roanoke Valley-Alleghany (PD 5)</b>				
Jurisdictional Class				
Counties	4	3.0%	.9043	.8199
Cities	4	3.0%	1.4979	1.3898
Sub-Group Summary	8	5.9%	1.2011	1.3167

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.6966	.6825
Cities	5	3.7%	1.2805	1.3107
Sub-Group Summary	10	7.4%	.9886	.9988
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.7677	.7222
Cities	1	.7%	1.1114	1.1114
Sub-Group Summary	6	4.4%	.8250	.7612
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9783	.9599
Cities	5	3.7%	1.1733	1.1674
Sub-Group Summary	9	6.7%	1.0866	1.0742
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.7149	.7506
Sub-Group Summary	5	3.7%	.7149	.7506
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7981	.7399
Cities	1	.7%	1.3163	1.3163
Sub-Group Summary	6	4.4%	.8845	.8072

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region 2000 (PD 11)</b>				
Jurisdictional Class				
Counties	4	3.0%	.6808	.6844
Cities	2	1.5%	1.3740	1.3740
Sub-Group Summary	6	4.4%	.9118	.7162
<b>West Piedmont (PD 12)</b>				
Jurisdictional Class				
Counties	4	3.0%	.6377	.6284
Cities	2	1.5%	1.2397	1.2397
Sub-Group Summary	6	4.4%	.8384	.7025
<b>Southside (PD 13)</b>				
Jurisdictional Class				
Counties	3	2.2%	.6212	.5786
Sub-Group Summary	3	2.2%	.6212	.5786
<b>Piedmont (PD 14)</b>				
Jurisdictional Class				
Counties	7	5.2%	.7628	.7823
Sub-Group Summary	7	5.2%	.7628	.7823
<b>Richmond Regional (PD 15)</b>				
Jurisdictional Class				
Counties	7	5.2%	.8029	.7173
Cities	1	.7%	1.4609	1.4609
Sub-Group Summary	8	5.9%	.8852	.8058

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>RADCO (PD 16)</b>				
Jurisdictional Class				
Counties	4	3.0%	.9739	.9605
Cities	1	.7%	1.4499	1.4499
Sub-Group Summary	5	3.7%	1.0691	.9881
<b>Northern Neck (PD 17)</b>				
Jurisdictional Class				
Counties	4	3.0%	.6951	.7028
Sub-Group Summary	4	3.0%	.6951	.7028
<b>Middle Peninsula (PD 18)</b>				
Jurisdictional Class				
Counties	6	4.4%	.8398	.8001
Sub-Group Summary	6	4.4%	.8398	.8001
<b>Crater (PD 19)</b>				
Jurisdictional Class				
Counties	5	3.7%	.9905	.8552
Cities	4	3.0%	1.5665	1.6050
Sub-Group Summary	9	6.7%	1.2465	1.2591
<b>Accomack-Norhampton (PD 22)</b>				
Jurisdictional Class				
Counties	2	1.5%	.8158	.8158
Sub-Group Summary	2	1.5%	.8158	.8158

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.9164	.9480
Cities	10	7.4%	1.3501	1.3338
Sub-Group Summary	14	10.4%	1.2262	1.2042
All Jurisdictions	135	100.0%	.9596	.8482

Source: Staff, Commission on Local Government

Table 3.7  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Population, 1999  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 1999 100,000 or higher				
Jurisdictional Class				
Counties	6	4.4%	.9568	.9340
Cities	8	5.9%	1.4291	1.4764
Sub-Group Summary	14	10.4%	1.2267	1.1535
25,000 to 99,999				
Jurisdictional Class				
Counties	39	28.9%	.7908	.7906
Cities	8	5.9%	1.2727	1.2577
Sub-Group Summary	47	34.8%	.8728	.8076
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.4%	.7887	.7796
Cities	15	11.1%	1.2912	1.3392
Sub-Group Summary	52	38.5%	.9337	.8256
9,999 or lower				
Jurisdictional Class				
Counties	13	9.6%	.7702	.7482
Cities	9	6.7%	1.4213	1.3132
Sub-Group Summary	22	16.3%	1.0365	.9771
All Jurisdictions	135	100.0%	.9596	.8482

Source: Staff, Commission on Local Government



Table 3.8  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Percentage Change in Population, 1995-99  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1995-99				
10.00% or higher				
Jurisdictional Class				
Counties	16	11.9%	.8408	.8314
Cities	2	1.5%	1.2051	1.2051
Sub-Group Summary	18	13.3%	.8813	.8614
5.00% to 9.99%				
Jurisdictional Class				
Counties	31	23.0%	.8098	.7974
Cities	4	3.0%	1.1709	1.1714
Sub-Group Summary	35	25.9%	.8510	.8214
0.01% to 4.99%				
Jurisdictional Class				
Counties	36	26.7%	.7663	.7767
Cities	11	8.1%	1.2507	1.2591
Sub-Group Summary	47	34.8%	.8797	.8076
No change or decline				
Jurisdictional Class				
Counties	12	8.9%	.8028	.7357
Cities	23	17.0%	1.4314	1.3785
Sub-Group Summary	35	25.9%	1.2159	1.3107
All Jurisdictions	135	100.0%	.9596	.8482

Source: Staff, Commission on Local Government

Table 3.9  
Descriptive Statistics  
for  
Revenue Effort, 1999/2000  
by  
Functional Performance Index, 1999/2000  
and  
Jurisdictional Class

	Revenue Effort, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 1999/2000 \$2,177.61 to \$2,240.57				
Jurisdictional Class				
Counties	24	17.8%	.8563	.8013
Cities	19	14.1%	1.3576	1.3132
Sub-Group Summary	43	31.9%	1.0778	1.0475
\$2,168.08 to \$2,177.60				
Jurisdictional Class				
Counties	15	11.1%	.7847	.8065
Cities	10	7.4%	1.3174	1.3301
Sub-Group Summary	25	18.5%	.9978	.9306
\$2,105.75 to \$2,168.07				
Jurisdictional Class				
Counties	33	24.4%	.7498	.7371
Cities	3	2.2%	1.3729	1.3785
Sub-Group Summary	36	26.7%	.8017	.7494
\$1,940.04 to \$2,105.74				
Jurisdictional Class				
Counties	23	17.0%	.8135	.8145
Cities	8	5.9%	1.3359	1.3034
Sub-Group Summary	31	23.0%	.9483	.8390
All Jurisdictions	135	100.0%	.9596	.8482

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,  
1995/96-1999/2000**

**Tables 4.1-4.5/Charts 4.1-4.2**

Table 4.1  
Mean Level  
of  
Revenue Effort, 1995/96-1999/2000  
by  
Jurisdictional Class

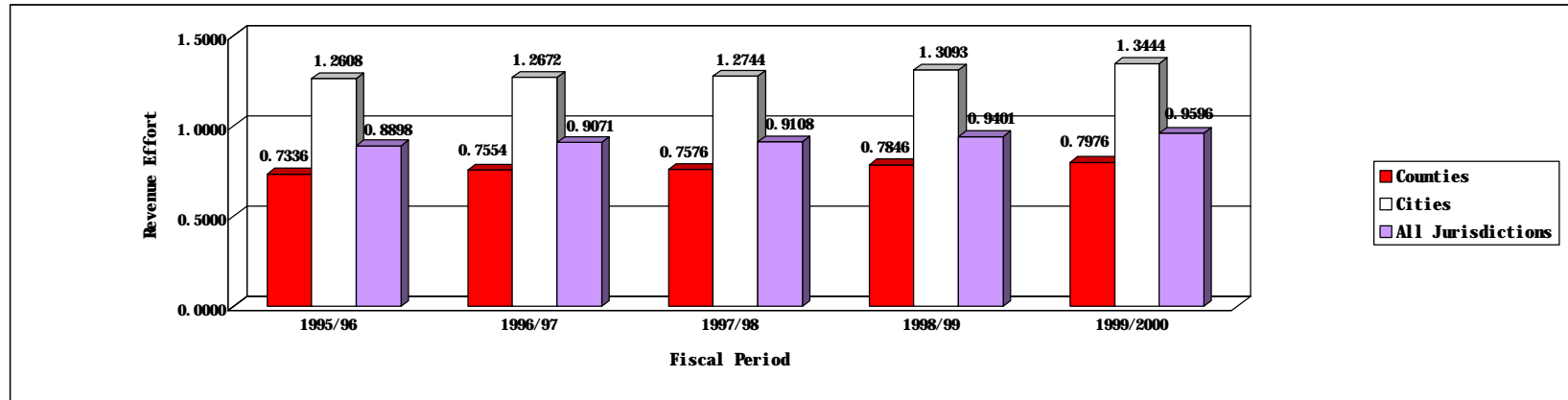
	Fiscal Period				
	1995/96	1996/97	1997/98	1998/99	1999/2000
Jurisdictional Class					
Counties	.7336	.7554	.7576	.7846	.7976
Cities	1.2608	1.2672	1.2744	1.3093	1.3444
All Jurisdictions	.8898	.9071	.9108	.9401	.9596

Table 4.2  
Median Level  
of  
Revenue Effort, 1995/96-1999/2000  
by  
Jurisdictional Class

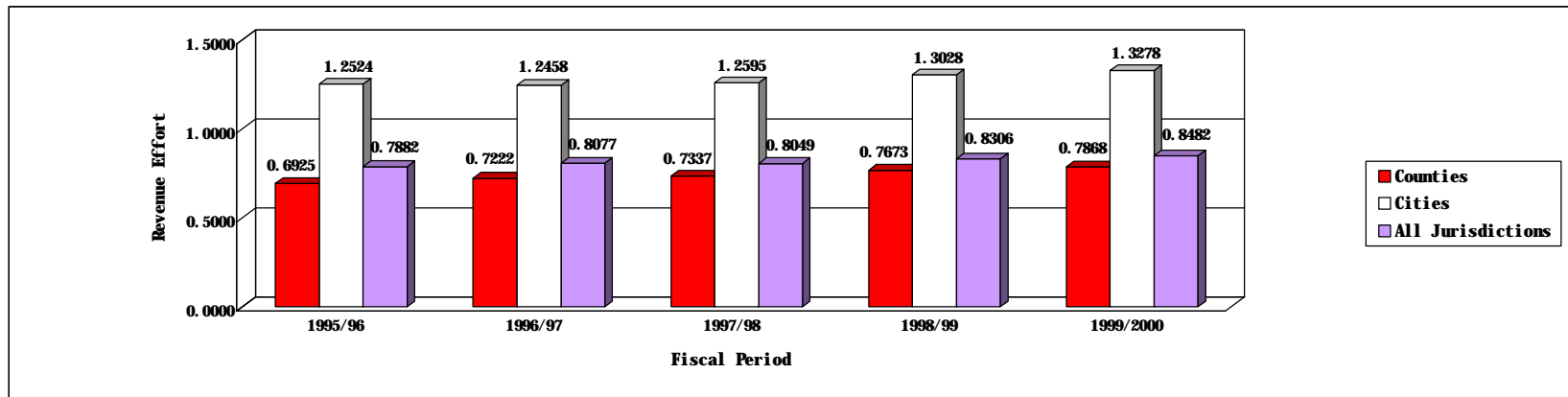
	Fiscal Period				
	1995/96	1996/97	1997/98	1998/99	1999/2000
Jurisdictional Class					
Counties	.6925	.7222	.7337	.7673	.7868
Cities	1.2524	1.2458	1.2595	1.3028	1.3278
All Jurisdictions	.7882	.8077	.8049	.8306	.8482

Source: Staff, Commission on Local Government

**Chart 4.1**  
**Mean Level of Revenue Effort, 1995/96-1999/2000**  
 by  
 Jurisdictional Class



**Chart 4.2**  
**Median Level of Revenue Effort, 1995/96-1999/2000**  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores  
1=Highest Effort  
135=Lowest Effort

Locality	Revenue Effort, 1995/96	Rank Score	Revenue Effort, 1996/97	Rank Score	Revenue Effort, 1997/98	Rank Score	Revenue Effort, 1998/99	Rank Score	Revenue Effort, 1999/2000	Rank Score
Accomack County	0.7554	74.0	0.8998	56.0	0.7895	72.0	0.8023	75.0	0.8024	82.0
Albemarle County	0.8836	56.0	0.7491	81.0	0.7018	94.0	0.7248	96.0	0.7399	94.0
Alleghany County	1.1198	34.0	1.1516	31.0	1.1718	30.0	1.2660	26.0	1.2840	27.0
Amelia County	0.7831	70.0	0.8442	62.0	0.8500	64.0	0.8252	69.0	0.7278	97.0
Amherst County	0.6524	100.0	0.6970	96.0	0.6754	101.0	0.7057	100.0	0.7056	104.0
Appomattox County	0.6015	114.0	0.5800	125.0	0.6243	117.0	0.6018	125.0	0.6275	122.0
Arlington County	1.0112	44.0	0.9944	45.0	0.9940	48.0	0.9822	49.0	0.9852	48.0
Augusta County	0.6444	104.0	0.6840	102.0	0.6744	102.0	0.6803	108.0	0.6825	111.0
Bath County	0.4935	134.0	0.5174	133.0	0.5095	134.0	0.4556	135.0	0.5567	133.0
Bedford County	0.5203	130.0	0.5422	130.0	0.6171	119.5	0.6512	116.0	0.6631	116.0
Bland County	0.5775	123.0	0.5985	121.0	0.6167	121.0	0.7351	93.0	0.6503	119.0
Botetourt County	0.6719	94.0	0.6693	109.0	0.6633	107.0	0.7054	101.0	0.6933	107.0
Brunswick County	0.7356	80.0	0.8042	69.0	0.7134	92.0	0.7850	84.0	0.7796	90.0
Buchanan County	1.1789	26.0	1.2746	19.0	1.2584	21.0	1.3046	21.0	1.3481	21.0
Buckingham County	0.5845	121.0	0.6097	120.0	0.6002	122.0	0.6384	118.0	0.6215	124.0
Campbell County	0.6698	96.0	0.7072	92.0	0.7156	90.0	0.7071	99.0	0.7268	98.0
Caroline County	0.7470	78.0	0.7591	78.0	0.7994	70.0	0.7994	78.0	0.8341	72.0
Carroll County	0.5173	132.0	0.6751	106.0	0.6938	96.0	0.7594	90.0	0.7906	87.0
Charles City County	1.3717	13.0	1.1946	27.0	1.2142	29.0	1.2160	32.0	1.1153	41.0
Charlotte County	0.7494	76.0	0.7776	75.0	0.8049	68.0	0.8409	66.0	0.8474	70.0
Chesterfield County	0.8908	53.5	0.8895	58.5	0.8881	59.0	0.9031	58.0	0.9333	55.0
Clarke County	0.7000	85.0	0.7338	84.0	0.6883	98.0	0.6855	107.0	0.6927	108.0
Craig County	0.5846	120.0	0.5775	126.0	0.5756	125.0	0.6629	113.0	0.7168	102.0
Culpeper County	0.7479	77.0	0.7893	73.0	0.7897	71.0	0.8215	70.0	0.8479	69.0
Cumberland County	0.5931	117.0	0.6657	110.0	0.6487	111.0	0.7808	86.0	0.7482	93.0
Dickenson County	0.8757	58.0	0.9758	47.0	0.9063	56.0	0.9266	52.0	0.9811	50.0
Dinwiddie County	0.7743	71.0	0.8304	64.0	0.7821	74.0	0.8016	76.0	0.8214	77.0
Essex County	0.6344	109.0	0.6948	97.0	0.6610	109.0	0.6865	106.0	0.8290	74.0
Fairfax County	1.0189	41.0	1.0261	42.0	0.9969	46.0	0.9894	47.0	0.9347	54.0
Fauquier County	0.8130	65.0	0.7958	71.0	0.9649	49.0	0.8211	71.0	0.7974	85.0
Floyd County	0.6241	111.0	0.6605	112.0	0.6355	115.0	0.6144	122.0	0.6370	121.0
Fluvanna County	0.6355	106.0	0.6808	103.0	0.6906	97.0	0.7042	104.0	0.6949	106.0
Franklin County	0.5559	125.0	0.5817	124.0	0.5571	130.0	0.5705	128.0	0.5755	129.0
Frederick County	0.8898	55.0	0.9178	51.0	0.9144	55.0	0.9037	57.0	0.9285	59.0
Giles County	0.7882	68.0	0.7736	76.0	0.7503	82.0	0.7342	94.0	0.8065	81.0
Gloucester County	0.7877	69.0	0.8029	70.0	0.8326	66.0	0.8795	61.0	0.8693	64.0
Goochland County	0.5200	131.0	0.5156	134.0	0.5160	132.0	0.6053	124.0	0.5854	126.0
Grayson County	0.6470	103.0	0.7149	90.0	0.5967	123.0	0.7022	105.0	0.6809	113.0
Greene County	0.8123	66.0	0.8163	67.0	0.7565	80.0	0.8501	65.0	0.8746	63.0
Greensville County	0.9771	46.0	1.1156	35.0	1.0495	42.0	1.2328	29.5	1.4518	11.0
Halifax County	0.5477	127.0	0.5493	128.0	0.5036	135.0	0.4980	134.0	0.5054	135.0
Hanover County	0.7007	84.0	0.7222	88.0	0.7322	89.0	0.7323	95.0	0.7173	101.0
Henrico County	0.8926	52.0	0.8895	58.5	0.8845	60.0	0.8871	60.0	0.8942	62.0
Henry County	0.6919	89.0	0.6898	99.0	0.6615	108.0	0.7364	92.0	0.7236	99.0

Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores  
1=Highest Effort  
135=Lowest Effort

Locality	Revenue Effort, 1995/96	Rank Score	Revenue Effort, 1996/97	Rank Score	Revenue Effort, 1997/98	Rank Score	Revenue Effort, 1998/99	Rank Score	Revenue Effort, 1999/2000	Rank Score
Highland County	0.6005	116.0	0.6649	111.0	0.6731	104.0	0.5943	126.0	0.5612	131.0
Isle of Wight County	0.8908	53.5	0.9841	46.0	0.9519	50.0	0.9553	50.0	0.9829	49.0
James City County	0.8759	57.0	0.9003	55.0	0.8835	61.0	0.8757	62.0	0.9299	58.0
King and Queen County	0.8698	59.0	0.8948	57.0	0.9147	54.0	1.0662	45.0	1.2211	33.0
King George County	0.8470	64.0	0.8164	66.0	1.0104	45.0	1.1629	36.0	1.1403	39.0
King William County	0.6407	105.0	0.6972	95.0	0.6455	113.0	0.6764	110.0	0.6923	109.0
Lancaster County	0.5435	128.0	0.5321	131.0	0.5368	131.0	0.5503	132.0	0.5359	134.0
Lee County	0.7060	82.0	0.7123	91.0	0.7602	78.5	0.6411	117.0	0.6738	114.0
Loudoun County	0.8676	60.0	0.8543	61.0	0.9215	52.0	0.8988	59.0	0.8482	68.0
Louisa County	0.6855	92.0	0.7006	93.0	0.7144	91.0	0.7049	103.0	0.7371	95.0
Lunenburg County	0.7613	73.0	0.8077	68.0	0.8234	67.0	0.7926	80.0	0.8145	79.0
Madison County	0.6013	115.0	0.6211	118.0	0.6346	116.0	0.6549	115.0	0.6217	123.0
Mathews County	0.6964	87.0	0.6992	94.0	0.6806	100.0	0.7091	98.0	0.7711	91.0
Mecklenburg County	0.5005	133.0	0.5139	135.0	0.5118	133.0	0.5384	133.0	0.5786	128.0
Middlesex County	0.5909	119.0	0.5945	122.0	0.6171	119.5	0.6355	119.0	0.6561	117.0
Montgomery County	0.6338	110.0	0.6779	104.0	0.6560	110.0	0.6630	112.0	0.6534	118.0
Nelson County	0.6895	91.0	0.6709	108.0	0.7541	81.0	0.7483	91.0	0.9442	53.0
New Kent County	0.6138	112.0	0.7501	79.0	0.7418	83.0	0.7053	102.0	0.7106	103.0
Northampton County	0.7946	67.0	0.7873	74.0	0.8962	58.0	0.8097	73.0	0.8291	73.0
Northumberland County	0.5788	122.0	0.6190	119.0	0.5659	128.0	0.5874	127.0	0.5831	127.0
Nottoway County	0.7323	81.0	0.7230	87.0	0.7106	93.0	0.8007	77.0	0.7823	89.0
Orange County	0.6634	98.0	0.6844	101.0	0.6735	103.0	0.7197	97.0	0.7506	92.0
Page County	0.5279	129.0	0.5434	129.0	0.6686	105.0	0.6112	123.0	0.6952	105.0
Patrick County	0.5915	118.0	0.6252	117.0	0.5642	129.0	0.5652	131.0	0.6813	112.0
Pittsylvania County	0.4862	135.0	0.5559	127.0	0.5690	127.0	0.5663	130.0	0.5703	130.0
Powhatan County	0.6113	113.0	0.6364	116.0	0.6196	118.0	0.6624	114.0	0.6645	115.0
Prince Edward County	0.6911	90.0	0.6777	105.0	0.7371	86.0	0.7663	89.0	0.7979	84.0
Prince George County	0.7454	79.0	0.7471	82.0	0.7684	75.0	0.7728	87.0	0.8552	66.0
Prince William County	1.1249	32.0	1.1035	37.0	1.1247	37.0	1.1310	38.0	1.1450	37.0
Pulaski County	0.6766	93.0	0.6876	100.0	0.7602	78.5	0.7851	82.5	0.8076	80.0
Rappahannock County	0.5487	126.0	0.5270	132.0	0.5701	126.0	0.6248	121.0	0.5569	132.0
Richmond County	0.6488	102.0	0.7233	86.0	0.6812	99.0	0.8306	68.0	0.8390	71.0
Roanoke County	0.9263	49.0	0.9174	52.0	0.9168	53.0	0.9040	56.0	0.9231	60.0
Rockbridge County	0.8504	62.0	0.8295	65.0	0.8037	69.0	0.8399	67.0	0.8288	75.0
Rockingham County	0.7623	72.0	0.7615	77.0	0.7619	76.5	0.8161	72.0	0.8539	67.0
Russell County	0.6622	99.0	0.6723	107.0	0.7395	84.0	0.6795	109.0	0.7328	96.0
Scott County	0.5771	124.0	0.5901	123.0	0.5804	124.0	0.5691	129.0	0.5971	125.0
Shenandoah County	0.7035	83.0	0.6918	98.0	0.6976	95.0	0.9259	53.0	0.7222	100.0
Smyth County	0.6715	95.0	0.7348	83.0	0.7848	73.0	0.8040	74.0	0.8177	78.0
Southampton County	0.7519	75.0	0.7905	72.0	0.7619	76.5	0.7878	81.0	0.7868	88.0
Spotsylvania County	0.8629	61.0	0.8672	60.0	0.8680	62.0	0.9085	55.0	0.9329	56.0
Stafford County	0.9378	48.0	0.9232	50.0	0.9035	57.0	0.9170	54.0	0.9881	47.0
Surry County	0.6925	88.0	0.7173	89.0	0.7389	85.0	0.7673	88.0	0.7907	86.0
Sussex County	1.2472	22.0	1.1276	33.0	1.1389	34.0	1.4211	10.0	1.0335	46.0

Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores  
1=Highest Effort  
135=Lowest Effort

Locality	Revenue Effort, 1995/96	Rank Score	Revenue Effort, 1996/97	Rank Score	Revenue Effort, 1997/98	Rank Score	Revenue Effort, 1998/99	Rank Score	Revenue Effort, 1999/2000	Rank Score
Tazewell County	0.6510	101.0	0.6602	113.0	0.6473	112.0	0.6673	111.0	0.6847	110.0
Warren County	0.6345	108.0	0.7312	85.0	0.7337	88.0	0.7975	79.0	0.8001	83.0
Washington County	0.6349	107.0	0.6550	114.0	0.6448	114.0	0.6293	120.0	0.6481	120.0
Westmoreland County	0.6665	97.0	0.6540	115.0	0.6642	106.0	0.7851	82.5	0.8225	76.0
Wise County	0.8494	63.0	0.9139	53.0	0.8467	65.0	0.8670	64.0	0.9306	57.0
Wythe County	0.6989	86.0	0.7500	80.0	0.7367	87.0	0.7838	85.0	0.8570	65.0
York County	0.8987	50.0	0.9081	54.0	0.9960	47.0	0.9448	51.0	0.9660	52.0
Alexandria City	1.1069	36.0	1.0811	39.0	1.0945	38.0	1.0894	43.0	1.0742	43.0
Bedford City	1.0175	42.0	1.0153	44.0	1.1671	31.0	1.1615	37.0	1.2571	30.0
Bristol City	1.3079	17.0	1.3610	13.0	1.3721	12.0	1.4676	8.0	1.5398	7.0
Buena Vista City	1.2705	20.0	1.2445	22.0	1.2416	23.0	1.3454	18.0	1.3107	25.0
Charlottesville City	1.3787	11.0	1.3311	15.0	1.3740	11.0	1.3018	23.0	1.3163	23.0
Chesapeake City	1.1758	27.0	1.1973	26.0	1.2175	28.0	1.2345	28.0	1.2667	28.0
Clifton Forge City	1.1281	31.0	1.2307	23.0	1.2829	18.0	1.3704	16.0	1.3494	20.0
Colonial Heights City	1.1883	25.0	1.2035	25.0	1.2184	27.0	1.2416	27.0	1.2591	29.0
Covington City	1.5618	5.0	1.6106	2.0	1.6164	3.0	1.7903	1.0	1.8625	1.0
Danville City	0.9779	45.0	0.9496	49.0	1.0131	44.0	1.1006	40.0	1.1402	40.0
Emporia City	1.5669	4.0	1.5795	3.0	1.5123	6.0	1.6760	3.0	1.7833	3.0
Fairfax City	1.1479	30.0	1.1716	30.0	1.1604	32.0	1.1727	35.0	1.1674	35.0
Falls Church City	1.0964	37.0	1.1072	36.0	1.0532	40.0	1.0890	44.0	1.0630	44.0
Franklin City	1.1109	35.0	1.1813	29.0	1.2699	20.0	1.3777	15.0	1.2464	31.0
Fredericksburg City	1.3425	15.0	1.3406	14.0	1.3126	16.0	1.4137	13.0	1.4499	12.0
Galax City	1.3484	14.0	1.4457	9.0	1.3288	15.0	1.3675	17.0	1.3785	17.0
Hampton City	1.4165	10.0	1.4331	10.0	1.4708	7.0	1.5160	7.0	1.4919	8.0
Harrisonburg City	1.0605	39.0	1.0550	41.0	1.0459	43.0	1.0971	42.0	1.1437	38.0
Hopewell City	1.5831	3.0	1.5442	4.0	1.5308	4.0	1.6565	4.0	1.7967	2.0
Lexington City	1.1647	28.0	1.1861	28.0	1.1290	36.0	1.2170	31.0	1.3132	24.0
Lynchburg City	1.3770	12.0	1.3645	12.0	1.4140	9.0	1.4504	9.0	1.4909	9.0
Manassas City	1.0643	38.0	1.0988	38.0	1.0527	41.0	1.1961	33.0	1.1991	34.0
Manassas Park City	1.2394	23.0	1.3189	17.0	1.2490	22.0	1.3258	20.0	1.3628	18.0
Martinsville City	1.2757	19.0	1.2660	20.0	1.2262	25.0	1.2982	24.0	1.3392	22.0
Newport News City	1.4434	9.0	1.4599	8.0	1.6575	2.0	1.5377	6.0	1.5770	6.0
Norfolk City	1.7112	1.0	1.6669	1.0	1.7068	1.0	1.6897	2.0	1.7796	4.0
Norton City	1.2104	24.0	1.2208	24.0	1.2261	26.0	1.2328	29.5	1.2906	26.0
Petersburg City	1.4562	8.0	1.4287	11.0	1.3717	13.0	1.4202	11.0	1.4267	13.0
Poquoson City	0.8959	51.0	0.8418	63.0	0.8559	63.0	0.8693	63.0	0.9085	61.0
Portsmouth City	1.5362	6.0	1.5341	5.0	1.5278	5.0	1.5380	5.0	1.6206	5.0
Radford City	0.9450	47.0	0.9730	48.0	0.9396	51.0	0.9849	48.0	0.9723	51.0
Richmond City	1.6219	2.0	1.5121	7.0	1.4507	8.0	1.4163	12.0	1.4609	10.0
Roanoke City	1.5029	7.0	1.5162	6.0	1.3870	10.0	1.3038	22.0	1.4172	14.0
Salem City	1.2971	18.0	1.2825	18.0	1.2774	19.0	1.2672	25.0	1.3624	19.0
Staunton City	1.1607	29.0	1.1481	32.0	1.1524	33.0	1.1771	34.0	1.2418	32.0
Suffolk City	1.0163	43.0	1.0235	43.0	1.2319	24.0	1.0438	46.0	1.0475	45.0
Virginia Beach City	1.1211	33.0	1.1215	34.0	1.1308	35.0	1.1095	39.0	1.1621	36.0

Source: Staff, Commission on Local Government



Table 4.3

## Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores  
 1=Highest Effort  
 135=Lowest Effort

Locality	Revenue Effort, 1995/96	Rank Score	Revenue Effort, 1996/97	Rank Score	Revenue Effort, 1997/98	Rank Score	Revenue Effort, 1998/99	Rank Score	Revenue Effort, 1999/2000	Rank Score
Waynesboro City	1.2653	21.0	1.3203	16.0	1.3482	14.0	1.3839	14.0	1.3930	16.0
Williamsburg City	1.3221	16.0	1.2471	21.0	1.3024	17.0	1.3440	19.0	1.4009	15.0
Winchester City	1.0197	40.0	1.0724	40.0	1.0570	39.0	1.0975	41.0	1.1114	42.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 1995/96-1999/2000

Locality	Rank Scores		Rank Scores		Rank Scores		Rank Scores	
	1=Strongest Change in Effort		1=Strongest Change in Effort		1=Strongest Change in Effort		1=Strongest Change in Effort	
	135=Weakest Change in Effort		135=Weakest Change in Effort		135=Weakest Change in Effort		135=Weakest Change in Effort	
	Percentage Change in Revenue Effort from 1995/96 to 1996/97	Rank Score	Percentage Change in Revenue Effort from 1996/97 to 1997/98	Rank Score	Percentage Change in Revenue Effort from 1997/98 to 1998/99	Rank Score	Percentage Change in Revenue Effort from 1998/99 to 1999/2000	Rank Score
Accomack County	19.11%	3.0	-12.26%	134.0	1.62%	81.0	0.02%	98.0
Albemarle County	-15.22%	135.0	-6.31%	123.0	3.27%	61.5	2.08%	73.0
Alleghany County	2.83%	59.0	1.76%	42.0	8.04%	27.0	1.42%	77.5
Amelia County	7.80%	19.0	0.69%	58.0	-2.93%	119.0	-11.80%	133.0
Amherst County	6.83%	27.0	-3.09%	101.0	4.49%	48.0	-0.02%	99.0
Appomattox County	-3.57%	127.0	7.64%	16.0	-3.61%	121.0	4.29%	39.0
Arlington County	-1.66%	110.5	-0.04%	67.0	-1.18%	109.5	0.30%	96.0
Augusta County	6.14%	30.0	-1.40%	83.0	0.87%	87.0	0.33%	93.0
Bath County	4.84%	38.0	-1.52%	85.0	-10.58%	131.0	22.19%	2.0
Bedford County	4.21%	43.0	13.82%	7.0	5.52%	41.0	1.83%	74.0
Bland County	3.63%	47.0	3.04%	29.0	19.20%	5.0	-11.53%	132.0
Botetourt County	-0.38%	97.0	-0.90%	79.0	6.34%	37.0	-1.71%	112.0
Brunswick County	9.32%	15.0	-11.30%	133.0	10.04%	19.0	-0.69%	102.0
Buchanan County	8.12%	18.0	-1.27%	82.0	3.67%	57.0	3.34%	47.5
Buckingham County	4.32%	42.0	-1.57%	87.0	6.38%	36.0	-2.66%	120.0
Campbell County	5.57%	34.0	1.19%	52.0	-1.18%	109.5	2.78%	60.0
Caroline County	1.63%	68.5	5.30%	21.0	0.01%	96.5	4.34%	37.0
Carroll County	30.51%	1.0	2.77%	32.0	9.45%	21.0	4.11%	43.0
Charles City County	-12.91%	134.0	1.64%	45.0	0.15%	95.0	-8.28%	129.0
Charlotte County	3.76%	46.0	3.51%	27.0	4.48%	49.0	0.77%	87.0
Chesterfield County	-0.14%	92.0	-0.16%	69.0	1.70%	80.0	3.34%	47.5
Clarke County	4.83%	39.0	-6.20%	122.0	-0.41%	98.0	1.05%	82.0
Craig County	-1.22%	106.0	-0.33%	71.0	15.16%	11.0	8.13%	15.0
Culpeper County	5.54%	35.0	0.05%	65.5	4.02%	51.0	3.21%	50.0
Cumberland County	12.24%	7.0	-2.54%	96.0	20.36%	4.0	-4.18%	124.0
Dickenson County	11.44%	9.0	-7.13%	124.0	2.25%	76.0	5.88%	24.0
Dinwiddie County	7.25%	22.0	-5.81%	119.0	2.49%	72.0	2.47%	68.0
Essex County	9.53%	13.0	-4.87%	116.0	3.86%	53.0	20.76%	3.0
Fairfax County	0.71%	81.5	-2.85%	99.0	-0.75%	102.0	-5.53%	126.0
Fauquier County	-2.12%	119.0	21.25%	3.0	-14.90%	133.0	-2.89%	121.0
Floyd County	5.83%	32.0	-3.79%	108.0	-3.31%	120.0	3.68%	45.0
Fluvanna County	7.12%	24.0	1.44%	47.0	1.97%	78.0	-1.32%	106.0
Franklin County	4.63%	40.0	-4.23%	113.0	2.40%	74.5	0.89%	84.0
Frederick County	3.15%	52.5	-0.38%	72.0	-1.17%	108.0	2.75%	62.0
Giles County	-1.86%	112.0	-3.01%	100.0	-2.15%	115.0	9.85%	9.0
Gloucester County	1.93%	65.0	3.69%	25.0	5.64%	40.0	-1.16%	104.0
Goochland County	-0.84%	100.0	0.07%	64.0	17.32%	9.0	-3.28%	123.0
Grayson County	10.49%	11.0	-16.53%	135.0	17.68%	7.0	-3.03%	122.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores								
1=Strongest Change in Effort								
135=Weakest Change in Effort								
Locality	Percentage Change in Revenue Effort from 1995/96 to 1996/97		Percentage Change in Revenue Effort from 1996/97 to 1997/98		Percentage Change in Revenue Effort from 1997/98 to 1998/99		Percentage Change in Revenue Effort from 1998/99 to 1999/2000	
		Rank Score		Rank Score		Rank Score		Rank Score
Greene County	0.49%	85.0	-7.32%	125.0	12.37%	15.0	2.88%	56.0
Greensville County	14.18%	6.0	-5.92%	121.0	17.46%	8.0	17.76%	5.0
Halifax County	0.28%	87.0	-8.31%	129.0	-1.11%	107.0	1.50%	76.0
Hanover County	3.08%	55.0	1.38%	48.0	0.01%	96.5	-2.04%	115.0
Henrico County	-0.35%	96.0	-0.56%	76.0	0.30%	93.0	0.80%	85.5
Henry County	-0.31%	95.0	-4.10%	111.0	11.32%	16.0	-1.73%	113.0
Highland County	10.73%	10.0	1.22%	51.0	-11.71%	132.0	-5.56%	127.0
Isle of Wight County	10.47%	12.0	-3.27%	105.0	0.35%	92.0	2.89%	55.0
James City County	2.78%	60.0	-1.87%	92.0	-0.88%	105.0	6.19%	23.0
King and Queen County	2.88%	58.0	2.22%	36.0	16.57%	10.0	14.52%	6.0
King George County	-3.61%	128.0	23.77%	1.0	15.08%	12.0	-1.94%	114.0
King William County	8.83%	17.0	-7.41%	127.0	4.78%	45.0	2.35%	70.0
Lancaster County	-2.10%	118.0	0.88%	54.0	2.52%	71.0	-2.62%	119.0
Lee County	0.88%	77.5	6.74%	19.0	-15.67%	135.0	5.10%	28.0
Loudoun County	-1.53%	108.0	7.87%	15.0	-2.47%	118.0	-5.62%	128.0
Louisa County	2.20%	63.0	1.98%	39.0	-1.34%	111.0	4.57%	35.0
Lunenburg County	6.09%	31.0	1.95%	40.0	-3.74%	122.0	2.77%	61.0
Madison County	3.30%	49.0	2.18%	37.0	3.19%	64.0	-5.07%	125.0
Mathews County	0.40%	86.0	-2.66%	98.0	4.19%	50.0	8.75%	11.0
Mecklenburg County	2.68%	61.0	-0.41%	74.5	5.19%	42.0	7.48%	20.0
Middlesex County	0.62%	83.0	3.79%	24.0	2.99%	67.0	3.25%	49.0
Montgomery County	6.96%	25.0	-3.24%	104.0	1.07%	85.0	-1.45%	109.0
Nelson County	-2.69%	124.0	12.40%	9.0	-0.77%	103.0	26.19%	1.0
New Kent County	22.21%	2.0	-1.10%	81.0	-4.92%	123.0	0.76%	88.0
Northampton County	-0.92%	102.0	13.83%	6.0	-9.65%	130.0	2.40%	69.0
Northumberland County	6.94%	26.0	-8.58%	131.0	3.81%	56.0	-0.74%	103.0
Nottoway County	-1.27%	107.0	-1.70%	90.0	12.67%	14.0	-2.30%	116.0
Orange County	3.15%	52.5	-1.59%	88.0	6.87%	33.0	4.30%	38.0
Page County	2.94%	57.0	23.05%	2.0	-8.59%	129.0	13.74%	7.0
Patrick County	5.68%	33.0	-9.75%	132.0	0.17%	94.0	20.55%	4.0
Pittsylvania County	14.35%	5.0	2.35%	35.0	-0.47%	99.5	0.70%	89.0
Powhatan County	4.09%	44.0	-2.64%	97.0	6.91%	32.0	0.31%	95.0
Prince Edward County	-1.94%	116.0	8.77%	13.0	3.96%	52.0	4.12%	42.0
Prince George County	0.22%	88.0	2.85%	31.0	0.57%	89.0	10.67%	8.0
Prince William County	-1.91%	115.0	1.93%	41.0	0.56%	90.0	1.24%	80.0
Pulaski County	1.63%	68.5	10.57%	10.0	3.27%	61.5	2.86%	57.0
Rappahannock County	-3.95%	129.0	8.17%	14.0	9.59%	20.0	-10.87%	131.0
Richmond County	11.48%	8.0	-5.82%	120.0	21.93%	3.0	1.01%	83.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 1995/96-1999/2000

Locality	Rank Scores		Rank Scores		Rank Scores		Rank Scores	
	1=Strongest Change in Effort		1=Strongest Change in Effort		1=Strongest Change in Effort		1=Strongest Change in Effort	
Locality	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
Locality	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
Locality	Effort		Effort		Effort		Effort	
	from		from		from		from	
Locality	1995/96		1996/97		1997/98		1998/99	
	to	Rank	to	Rank	to	Rank	to	Rank
Locality	1996/97	Score	1997/98	Score	1998/99	Score	1999/2000	Score
Roanoke County	-0.96%	103.0	-0.06%	68.0	-1.40%	112.0	2.11%	72.0
Rockbridge County	-2.47%	122.0	-3.10%	102.0	4.50%	47.0	-1.33%	107.0
Rockingham County	-0.10%	90.0	0.05%	65.5	7.12%	30.0	4.63%	34.0
Russell County	1.52%	70.0	9.99%	11.0	-8.11%	128.0	7.84%	17.0
Scott County	2.25%	62.0	-1.65%	89.0	-1.95%	114.0	4.92%	29.5
Shenandoah County	-1.66%	110.5	0.84%	55.0	32.72%	1.0	-22.00%	134.0
Smyth County	9.44%	14.0	6.80%	18.0	2.44%	73.0	1.70%	75.0
Southampton County	5.13%	37.0	-3.62%	107.0	3.41%	59.0	-0.13%	100.0
Spotsylvania County	0.50%	84.0	0.10%	63.0	4.66%	46.0	2.69%	63.0
Stafford County	-1.56%	109.0	-2.13%	95.0	1.49%	83.0	7.76%	18.0
Surry County	3.58%	48.0	3.01%	30.0	3.83%	54.5	3.06%	53.0
Sussex County	-9.59%	133.0	1.00%	53.0	24.78%	2.0	-27.28%	135.0
Tazewell County	1.42%	71.0	-1.96%	93.0	3.08%	65.0	2.61%	64.0
Warren County	15.24%	4.0	0.34%	62.0	8.70%	22.0	0.32%	94.0
Washington County	3.16%	51.0	-1.55%	86.0	-2.40%	117.0	2.99%	54.0
Westmoreland County	-1.88%	113.0	1.56%	46.0	18.21%	6.0	4.75%	31.0
Wise County	7.59%	20.0	-7.36%	126.0	2.40%	74.5	7.33%	21.0
Wythe County	7.32%	21.0	-1.77%	91.0	6.39%	35.0	9.34%	10.0
York County	1.04%	75.0	9.68%	12.0	-5.14%	124.0	2.25%	71.0
Alexandria City	-2.34%	120.0	1.25%	49.0	-0.47%	99.5	-1.39%	108.0
Bedford City	-0.22%	94.0	14.95%	5.0	-0.48%	101.0	8.23%	14.0
Bristol City	4.06%	45.0	0.81%	57.0	6.97%	31.0	4.92%	29.5
Buena Vista City	-2.05%	117.0	-0.23%	70.0	8.37%	25.0	-2.58%	118.0
Charlottesville City	-3.45%	126.0	3.22%	28.0	-5.26%	125.0	1.11%	81.0
Chesapeake City	1.83%	67.0	1.69%	43.0	1.40%	84.0	2.60%	65.0
Clifton Forge City	9.10%	16.0	4.24%	23.0	6.82%	34.0	-1.53%	110.0
Colonial Heights City	1.28%	72.0	1.24%	50.0	1.90%	79.0	1.42%	77.5
Covington City	3.13%	54.0	0.36%	61.0	10.76%	18.0	4.03%	44.0
Danville City	-2.90%	125.0	6.69%	20.0	8.63%	23.0	3.60%	46.0
Emporia City	0.80%	80.0	-4.25%	114.0	10.83%	17.0	6.40%	22.0
Fairfax City	2.06%	64.0	-0.96%	80.0	1.06%	86.0	-0.45%	101.0
Falls Church City	0.99%	76.0	-4.88%	117.0	3.40%	60.0	-2.38%	117.0
Franklin City	6.34%	29.0	7.50%	17.0	8.49%	24.0	-9.53%	130.0
Fredericksburg City	-0.14%	92.0	-2.09%	94.0	7.71%	29.0	2.55%	66.5
Galax City	7.21%	23.0	-8.08%	128.0	2.91%	68.0	0.80%	85.5
Hampton City	1.18%	73.0	2.63%	33.0	3.07%	66.0	-1.59%	111.0
Harrisonburg City	-0.51%	98.0	-0.87%	77.5	4.90%	43.0	4.25%	40.0
Hopewell City	-2.46%	121.0	-0.87%	77.5	8.21%	26.0	8.47%	13.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores								
1=Strongest Change in Effort								
135=Weakest Change in Effort								
Locality	Percentage Change in Revenue Effort from 1995/96 to 1996/97		Percentage Change in Revenue Effort from 1996/97 to 1997/98		Percentage Change in Revenue Effort from 1997/98 to 1998/99		Percentage Change in Revenue Effort from 1998/99 to 1999/2000	
		Rank Score		Rank Score		Rank Score		Rank Score
Lexington City	1.84%	66.0	-4.81%	115.0	7.79%	28.0	7.90%	16.0
Lynchburg City	-0.90%	101.0	3.62%	26.0	2.57%	70.0	2.79%	58.5
Manassas City	3.25%	50.0	-4.19%	112.0	13.62%	13.0	0.25%	97.0
Manassas Park City	6.41%	28.0	-5.30%	118.0	6.15%	38.0	2.79%	58.5
Martinsville City	-0.76%	99.0	-3.14%	103.0	5.87%	39.0	3.16%	51.0
Newport News City	1.14%	74.0	13.54%	8.0	-7.23%	127.0	2.55%	66.5
Norfolk City	-2.59%	123.0	2.40%	34.0	-1.00%	106.0	5.32%	27.0
Norton City	0.86%	79.0	0.44%	59.0	0.55%	91.0	4.69%	33.0
Petersburg City	-1.89%	114.0	-3.99%	109.0	3.54%	58.0	0.45%	91.0
Poquoson City	-6.04%	131.0	1.67%	44.0	1.57%	82.0	4.51%	36.0
Portsmouth City	-0.14%	92.0	-0.41%	74.5	0.67%	88.0	5.37%	26.0
Radford City	2.97%	56.0	-3.43%	106.0	4.82%	44.0	-1.28%	105.0
Richmond City	-6.77%	132.0	-4.06%	110.0	-2.37%	116.0	3.15%	52.0
Roanoke City	0.88%	77.5	-8.52%	130.0	-6.00%	126.0	8.70%	12.0
Salem City	-1.13%	105.0	-0.40%	73.0	-0.80%	104.0	7.51%	19.0
Staunton City	-1.09%	104.0	0.38%	60.0	2.14%	77.0	5.50%	25.0
Suffolk City	0.71%	81.5	20.36%	4.0	-15.27%	134.0	0.35%	92.0
Virginia Beach City	0.03%	89.0	0.83%	56.0	-1.88%	113.0	4.74%	32.0
Waynesboro City	4.34%	41.0	2.12%	38.0	2.65%	69.0	0.65%	90.0
Williamsburg City	-5.67%	130.0	4.43%	22.0	3.20%	63.0	4.23%	41.0
Winchester City	5.17%	36.0	-1.44%	84.0	3.83%	54.5	1.27%	79.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1995/96-1999/2000	Rank Score
Accomack County	2.12%	60.0
Albemarle County	-4.05%	134.0
Alleghany County	3.51%	30.0
Amelia County	-1.56%	129.0
Amherst County	2.05%	63.0
Appomattox County	1.19%	92.0
Arlington County	-0.65%	122.0
Augusta County	1.49%	81.0
Bath County	3.73%	26.0
Bedford County	6.35%	10.0
Bland County	3.58%	28.5
Botetourt County	0.84%	101.0
Brunswick County	1.84%	72.0
Buchanan County	3.46%	31.0
Buckingham County	1.62%	76.0
Campbell County	2.09%	62.0
Caroline County	2.82%	44.0
Carroll County	11.71%	1.0
Charles City County	-4.85%	135.0
Charlotte County	3.13%	41.0
Chesterfield County	1.18%	93.0
Clarke County	-0.18%	117.0
Craig County	5.44%	14.0
Culpeper County	3.21%	37.0
Cumberland County	6.47%	9.0
Dickenson County	3.11%	42.0
Dinwiddie County	1.60%	77.0
Essex County	7.32%	7.0
Fairfax County	-2.10%	131.0
Fauquier County	0.33%	114.0
Floyd County	0.60%	108.0
Fluvanna County	2.30%	55.0
Franklin County	0.92%	97.0
Frederick County	1.09%	94.0
Giles County	0.71%	105.5
Gloucester County	2.53%	49.0
Goochland County	3.32%	35.0
Grayson County	2.15%	58.0
Greene County	2.10%	61.0
Greensville County	10.87%	2.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1995/96-1999/2000	Rank Score
Halifax County	-1.91%	130.0
Hanover County	0.61%	107.0
Henrico County	0.04%	115.0
Henry County	1.29%	88.5
Highland County	-1.33%	128.0
Isle of Wight County	2.61%	48.0
James City County	1.56%	78.0
King and Queen County	9.05%	3.0
King George County	8.33%	5.0
King William County	2.14%	59.0
Lancaster County	-0.33%	118.0
Lee County	-0.74%	124.5
Loudoun County	-0.44%	119.0
Louisa County	1.85%	70.5
Lunenburg County	1.77%	73.0
Madison County	0.90%	98.5
Mathews County	2.67%	46.0
Mecklenburg County	3.73%	26.0
Middlesex County	2.66%	47.0
Montgomery County	0.83%	102.0
Nelson County	8.78%	4.0
New Kent County	4.23%	20.5
Northampton County	1.41%	83.0
Northumberland County	0.36%	113.0
Nottoway County	1.85%	70.5
Orange County	3.18%	39.5
Page County	7.78%	6.0
Patrick County	4.16%	23.0
Pittsylvania County	4.23%	20.5
Powhatan County	2.17%	57.0
Prince Edward County	3.73%	26.0
Prince George County	3.58%	28.5
Prince William County	0.45%	110.0
Pulaski County	4.58%	18.0
Rappahannock County	0.74%	104.0
Richmond County	7.15%	8.0
Roanoke County	-0.08%	116.0
Rockbridge County	-0.60%	121.0
Rockingham County	2.93%	43.0
Russell County	2.81%	45.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1995/96-1999/2000	Rank Score
Scott County	0.90%	98.5
Shenandoah County	2.48%	53.0
Smyth County	5.10%	16.0
Southampton County	1.20%	91.0
Spotsylvania County	1.99%	66.0
Stafford County	1.39%	84.0
Surry County	3.37%	33.0
Sussex County	-2.77%	133.0
Tazewell County	1.29%	88.5
Warren County	6.15%	11.0
Washington County	0.55%	109.0
Westmoreland County	5.66%	12.0
Wise County	2.49%	52.0
Wythe County	5.32%	15.0
York County	1.96%	67.0
Alexandria City	-0.74%	124.5
Bedford City	5.62%	13.0
Bristol City	4.19%	22.0
Buena Vista City	0.88%	100.0
Charlottesville City	-1.09%	126.0
Chesapeake City	1.88%	69.0
Clifton Forge City	4.66%	17.0
Colonial Heights City	1.46%	82.0
Covington City	4.57%	19.0
Danville City	4.01%	24.0
Emporia City	3.44%	32.0
Fairfax City	0.43%	111.5
Falls Church City	-0.72%	123.0
Franklin City	3.20%	38.0
Fredericksburg City	2.01%	65.0
Galax City	0.71%	105.5
Hampton City	1.32%	86.0
Harrisonburg City	1.94%	68.0
Hopewell City	3.34%	34.0
Lexington City	3.18%	39.5
Lynchburg City	2.02%	64.0
Manassas City	3.23%	36.0
Manassas Park City	2.51%	50.0
Martinsville City	1.28%	90.0
Newport News City	2.50%	51.0

Source: Staff, Commission on Local Government



Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1995/96-1999/2000

Rank Scores		
1=Strongest Average Change in Effort		
135=Weakest Average Change in Effort		
Locality	Average Percentage Change in Revenue Effort, 1995/96-1999/2000	Rank Score
Norfolk City	1.03%	95.0
Norton City	1.63%	75.0
Petersburg City	-0.47%	120.0
Poquoson City	0.43%	111.5
Portsmouth City	1.37%	85.0
Radford City	0.77%	103.0
Richmond City	-2.51%	132.0
Roanoke City	-1.23%	127.0
Salem City	1.30%	87.0
Staunton City	1.73%	74.0
Suffolk City	1.54%	80.0
Virginia Beach City	0.93%	96.0
Waynesboro City	2.44%	54.0
Williamsburg City	1.55%	79.0
Winchester City	2.21%	56.0

Source: Staff, Commission on Local Government

**MEDIAN ADJUSTED GROSS INCOME,  
1999**

**Table 5**

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1999

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 135=Highest Income		62.09=Highest Stress 33.71=Lowest Stress	
	Median Adjusted Gross Income, 1999	Rank Score	Relative Stress Score	
Accomack County	\$16,644	2.0	61.30	
Albemarle County	\$33,175	118.0	48.52	
Alleghany County	\$25,908	94.0	54.14	
Amelia County	\$24,689	85.0	55.08	
Anneke County	\$23,983	80.0	55.63	
Appomattox County	\$22,025	60.0	57.14	
Arlington County	\$38,062	131.0	44.75	
Augusta County	\$27,390	100.0	53.00	
Bath County	\$23,125	68.0	56.29	
Bedford County	\$29,420	107.0	51.43	
Bland County	\$24,118	81.0	55.53	
Botetourt County	\$30,527	112.0	50.57	
Brunswick County	\$18,820	16.0	59.62	
Buchanan County	\$18,444	14.0	59.91	
Buckingham County	\$20,629	41.0	58.22	
Campbell County	\$24,492	83.0	55.24	
Caroline County	\$23,798	76.0	55.77	
Carroll County	\$20,684	42.0	58.18	
Charles City County	\$24,749	87.0	55.04	
Charlotte County	\$18,853	18.0	59.60	
Chesterfield County	\$36,635	125.0	45.85	
Clarke County	\$29,848	109.0	51.10	
Craig County	\$26,515	97.0	53.67	
Culpeper County	\$27,099	99.0	53.22	
Cumberland County	\$20,849	45.0	58.05	
Dickenson County	\$18,828	17.0	59.62	
Dinwiddie County	\$25,447	92.0	54.50	
Essex County	\$21,134	51.0	57.83	
Fairfax County	\$43,989	134.0	40.16	
Fauquier County	\$37,619	128.0	45.09	
Floyd County	\$23,160	70.0	56.27	
Fluvanna County	\$28,692	104.0	51.99	
Franklin County	\$23,718	75.0	55.84	
Frederick County	\$29,154	106.0	51.63	
Giles County	\$23,888	78.0	55.70	
Gloucester County	\$25,415	91.0	54.52	
Goochland County	\$34,572	120.0	47.44	
Grayson County	\$20,366	39.0	58.43	
Greene County	\$28,854	105.0	51.87	
Greensville County	\$19,307	24.0	59.25	
Halifax County	\$20,285	36.0	58.49	
Hanover County	\$37,717	130.0	45.01	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1999

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 135=Highest Income		62.09=Highest Stress 33.71=Lowest Stress	
	Median Adjusted Gross Income, 1999	Rank Score	Relative Stress Score	
Henrico County	\$30,960	114.0	50.24	
Henry County	\$20,151	33.0	58.59	
Highland County	\$19,035	20.0	59.46	
Isle of Wight County	\$27,623	101.0	52.82	
James City County	\$32,308	115.0	49.19	
King and Queen County	\$23,172	71.0	56.26	
King George County	\$30,435	111.0	50.64	
King William County	\$30,190	110.0	50.83	
Lancaster County	\$19,777	26.0	58.88	
Lee County	\$17,692	5.0	60.49	
Loudoun County	\$52,342	135.0	33.71	
Louisa County	\$25,313	89.0	54.60	
Lunenburg County	\$17,921	8.0	60.32	
Madison County	\$24,706	86.0	55.07	
Mathews County	\$24,792	88.0	55.01	
Mecklenburg County	\$18,684	15.0	59.73	
Middlesex County	\$22,033	61.0	57.14	
Montgomery County	\$23,177	73.0	56.25	
Nelson County	\$23,439	74.0	56.05	
New Kent County	\$36,151	124.0	46.22	
Northampton County	\$15,634	1.0	62.09	
Northumberland County	\$20,988	46.5	57.95	
Nottoway County	\$18,396	13.0	59.95	
Orange County	\$25,398	90.0	54.54	
Page County	\$21,035	48.0	57.91	
Patrick County	\$21,622	57.0	57.46	
Pittsylvania County	\$22,883	65.0	56.48	
Powhatan County	\$36,692	126.0	45.81	
Prince Edward County	\$19,123	23.0	59.39	
Prince George County	\$29,784	108.0	51.15	
Prince William County	\$37,578	127.0	45.12	
Pulaski County	\$23,923	79.0	55.68	
Rappahannock County	\$27,870	102.0	52.63	
Richmond County	\$20,807	44.0	58.09	
Roanoke County	\$30,766	113.0	50.39	
Rockbridge County	\$23,015	67.0	56.38	
Rockingham County	\$25,526	93.0	54.44	
Russell County	\$19,808	27.0	58.86	
Scott County	\$21,668	58.0	57.42	
Shenandoah County	\$24,271	82.0	55.41	
Smyth County	\$20,271	35.0	58.50	
Southampton County	\$23,142	69.0	56.28	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1999

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 135=Highest Income		62.09=Highest Stress 33.71=Lowest Stress	
	Median Adjusted Gross Income, 1999	Rank Score	Relative Stress Score	
Spotsylvania County	\$34,069	119.0	47.83	
Stafford County	\$38,522	132.0	44.39	
Surry County	\$21,527	55.0	57.53	
Sussex County	\$19,812	28.0	58.86	
Tazewell County	\$20,148	32.0	58.60	
Warren County	\$26,929	98.0	53.35	
Washington County	\$22,643	64.0	56.67	
Westmoreland County	\$19,633	25.0	58.99	
Wise County	\$20,317	37.0	58.46	
Wythe County	\$21,378	53.0	57.64	
York County	\$33,154	117.0	48.54	
Alexandria City	\$34,672	121.0	47.37	
Bedford City	\$18,999	19.0	59.48	
Bristol City	\$20,533	40.0	58.30	
Buena Vista City	\$21,583	56.0	57.49	
Charlottesville City	\$21,102	50.0	57.86	
Chesapeake City	\$28,264	103.0	52.32	
Clifton Forge City	\$18,170	10.0	60.12	
Colonial Heights City	\$26,068	95.0	54.02	
Covington City	\$19,905	30.0	58.78	
Danville City	\$18,327	12.0	60.00	
Emporia City	\$16,750	3.0	61.22	
Fairfax City	\$37,652	129.0	45.06	
Falls Church City	\$40,430	133.0	42.92	
Franklin City	\$19,121	22.0	59.39	
Fredericksburg City	\$23,174	72.0	56.26	
Galax City	\$18,156	9.0	60.14	
Hampton City	\$22,446	63.0	56.82	
Harrisonburg City	\$20,771	43.0	58.11	
Hopewell City	\$20,032	31.0	58.69	
Lexington City	\$22,980	66.0	56.41	
Lynchburg City	\$20,219	34.0	58.54	
Manassas City	\$34,890	122.0	47.20	
Manassas Park City	\$32,824	116.0	48.80	
Martinsville City	\$18,253	11.0	60.06	
Newport News City	\$21,095	49.0	57.86	
Norfolk City	\$17,721	6.0	60.47	
Norton City	\$17,883	7.0	60.35	
Petersburg City	\$17,481	4.0	60.66	
Poquoson City	\$35,925	123.0	46.40	
Portsmouth City	\$19,096	21.0	59.41	
Radford City	\$20,325	38.0	58.46	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 1999

Rank Scores		Relative Stress Scores	
1=Lowest Income		62.09=Highest Stress	
135=Highest Income		33.71=Lowest Stress	
Locality	Median	Rank	Relative
	Adjusted Gross Income, 1999		
Richmond City	\$20,988	46.5	57.95
Roanoke City	\$19,833	29.0	58.84
Salem City	\$24,675	84.0	55.10
Staunton City	\$21,695	59.0	57.40
Suffolk City	\$23,849	77.0	55.73
Virginia Beach City	\$26,141	96.0	53.96
Waynesboro City	\$22,195	62.0	57.01
Williamsburg City	\$21,451	54.0	57.59
Winchester City	\$21,308	52.0	57.70

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,  
1999/2000**

**Tables 6.1-6.9/Chart 6**

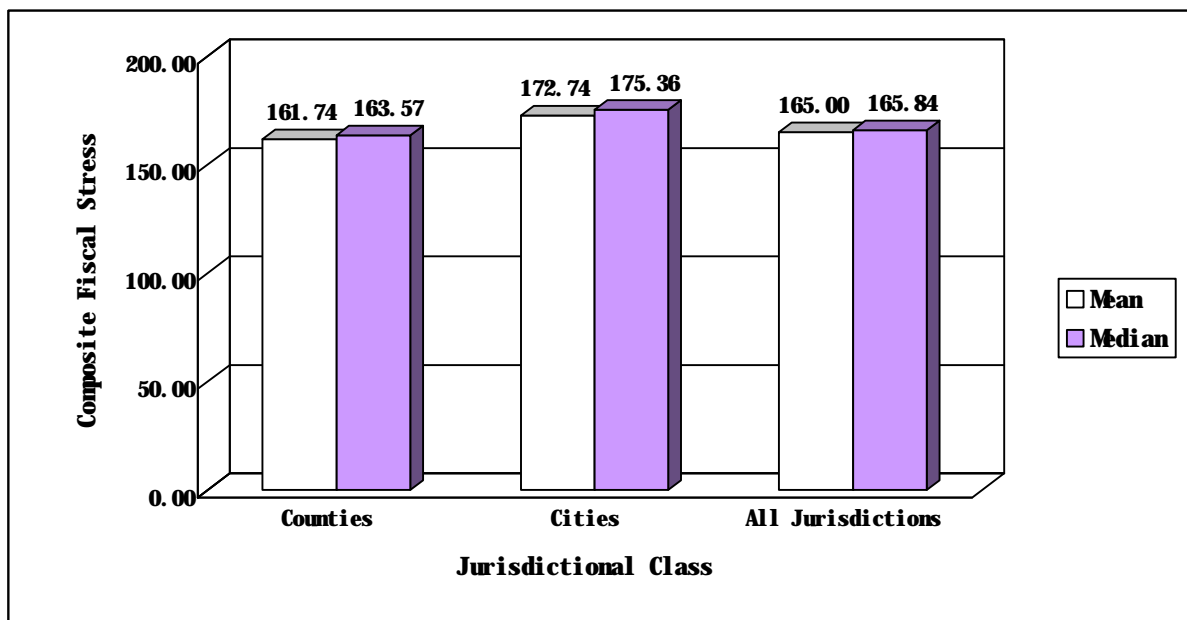
Table 6.1  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.4%	161.74	163.57
Cities	40	29.6%	172.74	175.36
All Jurisdictions	135	100.0%	165.00	165.84

Source: Staff, Commission on Local Government



**Chart 6**  
**Mean and Median Levels of Composite Fiscal Stress, 1999/2000**  
**by**  
**Jurisdictional Class**



**Source: Staff, Commission on Local Government**

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 1999/2000

Rank Scores		
1=Highest Stress		
135=Lowest Stress		
Locality	CLG Fiscal Stress Index Score, 1999/2000	Rank Score
Accomack County	172.58	32.0
Albemarle County	149.49	123.0
Alleghany County	170.70	42.0
Amelia County	162.78	87.0
Anne Arundel County	164.59	73.0
Appomattox County	164.30	76.0
Arlington County	143.17	130.0
Augusta County	159.21	100.0
Bath County	128.73	135.0
Bedford County	156.26	112.0
Bland County	163.99	80.0
Botetourt County	155.47	114.0
Brunswick County	171.20	40.0
Buchanan County	180.58	10.0
Buckingham County	166.93	60.0
Campbell County	164.11	78.0
Caroline County	165.58	70.0
Carroll County	168.71	48.0
Charles City County	167.15	58.0
Charlotte County	171.87	34.0
Chesterfield County	153.57	118.0
Clarke County	152.86	119.0
Craig County	161.87	92.0
Culpeper County	161.46	94.0
Cumberland County	167.34	57.0
Dickenson County	173.59	27.0
Dinwiddie County	164.63	72.0
Essex County	165.15	71.0
Fairfax County	138.73	132.0
Fauquier County	145.69	129.0
Floyd County	163.15	86.0
Fluvanna County	158.56	105.0
Franklin County	160.14	98.0
Frederick County	160.50	97.0
Giles County	165.81	69.0
Gloucester County	164.19	77.0
Goochland County	140.69	131.0
Grayson County	167.65	56.0
Greene County	161.99	91.0
Greensville County	182.65	7.0
Halifax County	162.19	90.0
Hanover County	146.76	128.0
Henrico County	155.62	113.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 1999/2000

Rank Scores		
1=Highest Stress		
135=Lowest Stress		
Locality	CLG Fiscal Stress Index Score, 1999/2000	Rank Score
Henry County	167.83	53.0
Highland County	158.20	106.0
Isle of Wight County	163.72	81.0
James City County	152.13	120.0
King and Queen County	171.86	35.0
King George County	163.49	85.0
King William County	156.87	108.0
Lancaster County	157.98	107.0
Lee County	171.82	36.0
Loudoun County	131.47	134.0
Louisa County	155.32	115.0
Lunenburg County	172.81	31.0
Madison County	159.56	99.0
Mathews County	160.72	95.0
Mecklenburg County	165.84	68.0
Middlesex County	159.06	102.0
Montgomery County	164.48	74.0
Nelson County	164.09	79.0
New Kent County	150.35	122.0
Northampton County	171.34	39.0
Northumberland County	158.86	103.0
Nottoway County	171.63	37.0
Orange County	160.68	96.0
Page County	166.66	62.0
Patrick County	166.97	59.0
Pittsylvania County	163.57	83.5
Powhatan County	150.68	121.0
Prince Edward County	170.55	43.0
Prince George County	162.36	88.0
Prince William County	156.59	110.0
Pulaski County	165.88	67.0
Rappahannock County	147.40	127.0
Richmond County	168.15	50.0
Roanoke County	158.58	104.0
Rockbridge County	164.46	75.0
Rockingham County	163.71	82.0
Russell County	169.77	46.0
Scott County	166.40	64.0
Shenandoah County	162.33	89.0
Smyth County	170.50	45.0
Southampton County	166.27	65.0
Spotsylvania County	156.48	111.0
Stafford County	154.09	117.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 1999/2000

Rank Scores  
1=Highest Stress  
135=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 1999/2000	
Surry County	148.10	125.0
Sussex County	174.57	25.0
Tazewell County	167.85	52.0
Warren County	161.53	93.0
Washington County	163.57	83.5
Westmoreland County	167.95	51.0
Wise County	172.99	29.0
Wythe County	168.47	49.0
York County	156.74	109.0
Alexandria City	149.33	124.0
Bedford City	176.22	18.0
Bristol City	179.58	11.0
Buena Vista City	176.89	17.0
Charlottesville City	171.95	33.0
Chesapeake City	167.76	54.0
Clifton Forge City	181.18	8.0
Colonial Heights City	166.65	63.0
Covington City	185.44	4.0
Danville City	176.05	19.0
Emporia City	186.53	2.0
Fairfax City	148.03	126.0
Falls Church City	138.37	133.0
Franklin City	175.35	23.0
Fredericksburg City	170.53	44.0
Galax City	177.30	16.0
Hampton City	179.08	12.0
Harrisonburg City	172.85	30.0
Hopewell City	185.73	3.0
Lexington City	174.69	24.0
Lynchburg City	178.40	13.5
Manassas City	159.12	101.0
Manassas Park City	166.25	66.0
Martinsville City	178.40	13.5
Newport News City	180.77	9.0
Norfolk City	187.61	1.0
Norton City	176.04	20.0
Petersburg City	182.68	6.0
Poquoson City	154.90	116.0
Portsmouth City	184.78	5.0
Radford City	173.15	28.0
Richmond City	175.39	21.0
Roanoke City	177.33	15.0
Salem City	170.87	41.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 1999/2000

Rank Scores  
 1=Highest Stress  
 135=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 1999/2000	
Staunton City	174.12	26.0
Suffolk City	168.78	47.0
Virginia Beach City	167.70	55.0
Waynesboro City	175.38	22.0
Williamsburg City	171.51	38.0
Winchester City	166.91	61.0

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 1999/2000

Locality	CLG	CLG
	Fiscal Stress Index Score, 1999/2000	Fiscal Stress Classification, 1999/2000
Norfolk City	187.61	High Stress
Emporia City	186.53	High Stress
Hopewell City	185.73	High Stress
Covington City	185.44	High Stress
Portsmouth City	184.78	High Stress
Petersburg City	182.68	High Stress
Greensville County	182.65	High Stress
Clifton Forge City	181.18	High Stress
Newport News City	180.77	High Stress
Buchanan County	180.58	High Stress
Bristol City	179.58	High Stress
Hampton City	179.08	High Stress
Martinsville City	178.40	High Stress
Lynchburg City	178.40	High Stress
Roanoke City	177.33	High Stress
Galax City	177.30	High Stress
Buena Vista City	176.89	High Stress
Bedford City	176.22	High Stress
Danville City	176.05	High Stress
Norton City	176.04	High Stress
Richmond City	175.39	Above Average Stress
Waynesboro City	175.38	Above Average Stress
Franklin City	175.35	Above Average Stress
Lexington City	174.69	Above Average Stress
Sussex County	174.57	Above Average Stress
Staunton City	174.12	Above Average Stress
Dickenson County	173.59	Above Average Stress
Radford City	173.15	Above Average Stress
Wise County	172.99	Above Average Stress
Harrisonburg City	172.85	Above Average Stress
Lunenburg County	172.81	Above Average Stress
Accomack County	172.58	Above Average Stress
Charlottesville City	171.95	Above Average Stress
Charlotte County	171.87	Above Average Stress
King and Queen County	171.86	Above Average Stress
Lee County	171.82	Above Average Stress
Nottoway County	171.63	Above Average Stress
Williamsburg City	171.51	Above Average Stress
Northampton County	171.34	Above Average Stress
Brunswick County	171.20	Above Average Stress
Salem City	170.87	Above Average Stress
Alleghany County	170.70	Above Average Stress
Prince Edward County	170.55	Above Average Stress
Fredericksburg City	170.53	Above Average Stress
Smyth County	170.50	Above Average Stress
Russell County	169.77	Above Average Stress
Suffolk City	168.78	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 1999/2000

Locality	CLG	CLG
	Fiscal Stress Index Score, 1999/2000	Fiscal Stress Classification, 1999/2000
Carroll County	168.71	Above Average Stress
Wythe County	168.47	Above Average Stress
Richmond County	168.15	Above Average Stress
Westmoreland County	167.95	Above Average Stress
Tazewell County	167.85	Above Average Stress
Henry County	167.83	Above Average Stress
Chesapeake City	167.76	Above Average Stress
Virginia Beach City	167.70	Above Average Stress
Grayson County	167.65	Above Average Stress
Cumberland County	167.34	Above Average Stress
Charles City County	167.15	Above Average Stress
Patrick County	166.97	Above Average Stress
Buckingham County	166.93	Above Average Stress
Winchester City	166.91	Above Average Stress
Page County	166.66	Above Average Stress
Colonial Heights City	166.65	Above Average Stress
Scott County	166.40	Above Average Stress
Southampton County	166.27	Above Average Stress
Manassas Park City	166.25	Above Average Stress
Pulaski County	165.88	Above Average Stress
Mecklenburg County	165.84	Above Average Stress
Giles County	165.81	Above Average Stress
Caroline County	165.58	Above Average Stress
Essex County	165.15	Above Average Stress
Dinwiddie County	164.63	Below Average Stress
Amherst County	164.59	Below Average Stress
Montgomery County	164.48	Below Average Stress
Rockbridge County	164.46	Below Average Stress
Appomattox County	164.30	Below Average Stress
Gloucester County	164.19	Below Average Stress
Campbell County	164.11	Below Average Stress
Nelson County	164.09	Below Average Stress
Bland County	163.99	Below Average Stress
Isle of Wight County	163.72	Below Average Stress
Rockingham County	163.71	Below Average Stress
Washington County	163.57	Below Average Stress
Pittsylvania County	163.57	Below Average Stress
King George County	163.49	Below Average Stress
Floyd County	163.15	Below Average Stress
Amelia County	162.78	Below Average Stress
Prince George County	162.36	Below Average Stress
Shenandoah County	162.33	Below Average Stress
Halifax County	162.19	Below Average Stress
Greene County	161.99	Below Average Stress
Craig County	161.87	Below Average Stress
Warren County	161.53	Below Average Stress
Culpeper County	161.46	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 1999/2000

Locality	CLG	CLG
	Fiscal Stress Index Score, 1999/2000	Fiscal Stress Classification, 1999/2000
Mathews County	160.72	Below Average Stress
Orange County	160.68	Below Average Stress
Frederick County	160.50	Below Average Stress
Franklin County	160.14	Below Average Stress
Madison County	159.56	Below Average Stress
Augusta County	159.21	Below Average Stress
Manassas City	159.12	Below Average Stress
Middlesex County	159.06	Below Average Stress
Northumberland County	158.86	Below Average Stress
Roanoke County	158.58	Below Average Stress
Fluvanna County	158.56	Below Average Stress
Highland County	158.20	Below Average Stress
Lancaster County	157.98	Below Average Stress
King William County	156.87	Below Average Stress
York County	156.74	Below Average Stress
Prince William County	156.59	Below Average Stress
Spotsylvania County	156.48	Below Average Stress
Bedford County	156.26	Below Average Stress
Henrico County	155.62	Below Average Stress
Botetourt County	155.47	Below Average Stress
Louisa County	155.32	Below Average Stress
Poquoson City	154.90	Below Average Stress
Stafford County	154.09	Low Stress
Chesterfield County	153.57	Low Stress
Clarke County	152.86	Low Stress
James City County	152.13	Low Stress
Powhatan County	150.68	Low Stress
New Kent County	150.35	Low Stress
Albemarle County	149.49	Low Stress
Alexandria City	149.33	Low Stress
Surry County	148.10	Low Stress
Fairfax City	148.03	Low Stress
Rappahannock County	147.40	Low Stress
Hanover County	146.76	Low Stress
Fauquier County	145.69	Low Stress
Arlington County	143.17	Low Stress
Goochland County	140.69	Low Stress
Fairfax County	138.73	Low Stress
Falls Church City	138.37	Low Stress
Loudoun County	131.47	Low Stress
Bath County	128.73	Low Stress

Source: Staff, Commission on Local Government



Table 6.4

Composite Fiscal Stress Index Scores  
of  
Adjacent Cities and Counties, 1999/2000

City	County	CLG Fiscal Stress Index Score, 1999/2000	
		City Value	County Value
Alexandria City	Arlington County	149.33	143.17
	Fairfax County	149.33	138.73
Bedford City	Bedford County	176.22	156.26
Bristol City	Washington County	179.58	163.57
Buena Vista City	Rockbridge County	176.89	164.46
Charlottesville City	Albemarle County	171.95	149.49
Chesapeake City	-----	167.76	-----
Clifton Forge City	Alleghany County	181.18	170.70
Colonial Heights City	Chesterfield County	166.65	153.57
	Prince George County	166.65	162.36
Covington City	Alleghany County	185.44	170.70
Danville City	Pittsylvania County	176.05	163.57
Emporia City	Greensville County	186.53	182.65
Fairfax City	Fairfax County	148.03	138.73
Falls Church City	Arlington County	138.37	143.17
	Fairfax County	138.37	138.73
Franklin City	Isle of Wight County	175.35	163.72
	Southampton County	175.35	166.27
Fredericksburg City	Spotsylvania County	170.53	156.48
	Stafford County	170.53	154.09
Galax City	Carroll County	177.30	168.71
	Grayson County	177.30	167.65
Hampton City	York County	179.08	156.74
Harrisonburg City	Rockingham County	172.85	163.71
Hopewell City	Chesterfield County	185.73	153.57
	Prince George County	185.73	162.36
Lexington City	Rockbridge County	174.69	164.46
Lynchburg City	Amherst County	178.40	164.59
	Bedford County	178.40	156.26
	Campbell County	178.40	164.11
Manassas City	Prince William County	159.12	156.59
Manassas Park City	Prince William County	166.25	156.59
Martinsville City	Henry County	178.40	167.83
Newport News City	Isle of Wight County	180.77	163.72
	James City County	180.77	152.13
	York County	180.77	156.74
Norfolk City	-----	187.61	-----
Norton City	Wise County	176.04	172.99
Petersburg City	Chesterfield County	182.68	153.57
	Dinwiddie County	182.68	164.63
	Prince George County	182.68	162.36
Poquoson City	York County	154.90	156.74
Portsmouth City	-----	184.78	-----

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores  
of  
Adjacent Cities and Counties, 1999/2000

City	County	CLG Fiscal Stress Index Score, 1999/2000	
		City Value	County Value
Radford City	Montgomery County	173.15	164.48
	Pulaski County	173.15	165.88
Richmond City	Chesterfield County	175.39	153.57
	Henrico County	175.39	155.62
Roanoke City	Roanoke County	177.33	158.58
Salem City	Roanoke County	170.87	158.58
Staunton City	Augusta County	174.12	159.21
Suffolk City	Isle of Wight County	168.78	163.72
	Southampton County	168.78	166.27
Virginia Beach City	-----	167.70	-----
Waynesboro City	Augusta County	175.38	159.21
Williamsburg City	James City County	171.51	152.13
	York County	171.51	156.74
Winchester City	Frederick County	166.91	160.50

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores  
for  
Adjacent Cities and Counties  
on the  
CLG Composite Fiscal Stress Index, 1999/2000

City	County	City/County Fiscal Stress Index Ratio, 1999/2000
Alexandria City	Arlington County	1.04
	Fairfax County	1.08
Bedford City	Bedford County	1.13
Bristol City	Washington County	1.10
Buena Vista City	Rockbridge County	1.08
Charlottesville City	Albemarle County	1.15
Chesapeake City	-----	----
Clifton Forge City	Alleghany County	1.06
Colonial Heights City	Chesterfield County	1.09
	Prince George County	1.03
Covington City	Alleghany County	1.09
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.02
Fairfax City	Fairfax County	1.07
Falls Church City	Arlington County	0.97
	Fairfax County	0.997
Franklin City	Isle of Wight County	1.07
	Southampton County	1.05
Fredericksburg City	Spotsylvania County	1.09
	Stafford County	1.11
Galax City	Carroll County	1.05
	Grayson County	1.06
Hampton City	York County	1.14
Harrisonburg City	Rockingham County	1.06
Hopewell City	Chesterfield County	1.21
	Prince George County	1.14
Lexington City	Rockbridge County	1.06
Lynchburg City	Amherst County	1.08
	Bedford County	1.14
	Campbell County	1.09
Manassas City	Prince William County	1.02
Manassas Park City	Prince William County	1.06
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	1.10
	James City County	1.19
	York County	1.15
Norfolk City	-----	----
Norton City	Wise County	1.02
Petersburg City	Chesterfield County	1.19
	Dinwiddie County	1.11
	Prince George County	1.13
Poquoson City	York County	0.99
Portsmouth City	-----	----

Source: Staff, Commission on Local Government

Table 6.5  
Ratio Scores  
for  
Adjacent Cities and Counties  
on the  
CLG Composite Fiscal Stress Index, 1999/2000

City	County	City/County
		Fiscal Stress Index Ratio, 1999/2000
Radford City	Montgomery County	1.05
	Pulaski County	1.04
Richmond City	Chesterfield County	1.14
	Henrico County	1.13
Roanoke City	Roanoke County	1.12
Salem City	Roanoke County	1.08
Staunton City	Augusta County	1.09
Suffolk City	Isle of Wight County	1.03
	Southampton County	1.02
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.10
Williamsburg City	James City County	1.13
	York County	1.09
Winchester City	Frederick County	1.04

Source: Staff, Commission on Local Government

Table 6.6  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Region and Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.6%	169.68	168.71
Cities	3	2.2%	177.64	177.30
Sub-Group Summary	16	11.9%	171.18	170.13
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	163.36	164.20
Cities	9	6.7%	177.45	177.33
Sub-Group Summary	25	18.5%	168.43	165.88
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.4%	157.82	161.01
Cities	6	4.4%	173.47	174.40
Sub-Group Summary	16	11.9%	163.69	164.08
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	142.49	140.95
Cities	5	3.7%	152.22	149.33
Sub-Group Summary	9	6.7%	147.89	148.03
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	157.42	159.06
Cities	2	1.5%	171.24	171.24
Sub-Group Summary	16	11.9%	159.15	160.12

Source: Staff, Commission on Local Government

(continued)

Table 6.6  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Region and Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.1%	167.70	167.34
Cities	4	3.0%	180.40	184.21
Sub-Group Summary	19	14.1%	170.37	170.55
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	152.11	150.68
Cities	1	.7%	175.39	175.39
Sub-Group Summary	8	5.9%	155.02	152.12
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	8.9%	164.56	164.67
Sub-Group Summary	12	8.9%	164.56	164.67
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.71	160.23
Cities	10	7.4%	173.82	173.43
Sub-Group Summary	14	10.4%	169.79	168.27
All Jurisdictions	135	100.0%	165.00	165.84

Source: Staff, Commission on Local Government

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Planning District</b> <b>LENOWISCO (PD 1)</b>				
Jurisdictional Class				
Counties	3	2.2%	170.40	171.82
Cities	1	.7%	176.04	176.04
Sub-Group Summary	4	3.0%	171.81	172.40
<b>Cumberland Plateau (PD 2)</b>				
Jurisdictional Class				
Counties	4	3.0%	172.95	171.68
Sub-Group Summary	4	3.0%	172.95	171.68
<b>Munt Rogers (PD 3)</b>				
Jurisdictional Class				
Counties	6	4.4%	167.15	168.06
Cities	2	1.5%	178.44	178.44
Sub-Group Summary	8	5.9%	169.97	168.59
<b>New River Valley (PD 4)</b>				
Jurisdictional Class				
Counties	4	3.0%	164.83	165.15
Cities	1	.7%	173.15	173.15
Sub-Group Summary	5	3.7%	166.49	165.81
<b>Roanoke Valley-Alleghany (PD 5)</b>				
Jurisdictional Class				
Counties	4	3.0%	161.66	160.23
Cities	4	3.0%	178.70	179.25
Sub-Group Summary	8	5.9%	170.18	170.78

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	154.86	159.21
Cities	5	3.7%	174.79	174.69
Sub-Group Summary	10	7.4%	164.82	168.65
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	160.77	161.53
Cities	1	.7%	166.91	166.91
Sub-Group Summary	6	4.4%	161.80	161.93
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	142.49	140.95
Cities	5	3.7%	152.22	149.33
Sub-Group Summary	9	6.7%	147.89	148.03
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	154.96	159.56
Sub-Group Summary	5	3.7%	154.96	159.56
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	157.89	158.56
Cities	1	.7%	171.95	171.95
Sub-Group Summary	6	4.4%	160.23	160.27

Source: Staff, Commission on Local Government

(continued)



Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region 2000 (PD 11)</b>				
Jurisdictional Class				
Counties	4	3.0%	162.31	164.20
Cities	2	1.5%	177.31	177.31
Sub-Group Summary	6	4.4%	167.31	164.44
<b>West Piedmont (PD 12)</b>				
Jurisdictional Class				
Counties	4	3.0%	164.63	165.27
Cities	2	1.5%	177.23	177.23
Sub-Group Summary	6	4.4%	168.83	167.40
<b>Southside (PD 13)</b>				
Jurisdictional Class				
Counties	3	2.2%	166.41	165.84
Sub-Group Summary	3	2.2%	166.41	165.84
<b>Piedmont (PD 14)</b>				
Jurisdictional Class				
Counties	7	5.2%	169.13	170.55
Sub-Group Summary	7	5.2%	169.13	170.55
<b>Richmond Regional (PD 15)</b>				
Jurisdictional Class				
Counties	7	5.2%	152.11	150.68
Cities	1	.7%	175.39	175.39
Sub-Group Summary	8	5.9%	155.02	152.12

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
<b>RADCO (PD 16)</b>				
Jurisdictional Class				
Counties	4	3.0%	159.91	159.99
Cities	1	.7%	170.53	170.53
Sub-Group Summary	5	3.7%	162.03	163.49
<b>Northern Neck (PD 17)</b>				
Jurisdictional Class				
Counties	4	3.0%	163.24	163.41
Sub-Group Summary	4	3.0%	163.24	163.41
<b>Middle Peninsula (PD 18)</b>				
Jurisdictional Class				
Counties	6	4.4%	162.97	162.45
Sub-Group Summary	6	4.4%	162.97	162.45
<b>Crater (PD 19)</b>				
Jurisdictional Class				
Counties	5	3.7%	166.46	164.63
Cities	4	3.0%	180.40	184.21
Sub-Group Summary	9	6.7%	172.66	174.57
<b>Accomack-Norhampton (PD 22)</b>				
Jurisdictional Class				
Counties	2	1.5%	171.96	171.96
Sub-Group Summary	2	1.5%	171.96	171.96

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.71	160.23
Cities	10	7.4%	173.82	173.43
Sub-Group Summary	14	10.4%	169.79	168.27
All Jurisdictions	135	100.0%	165.00	165.84

Source: Staff, Commission on Local Government

Table 6.8  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Population, 1999  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 1999 100,000 or higher				
Jurisdictional Class				
Counties	6	4.4%	146.52	148.37
Cities	8	5.9%	174.05	177.23
Sub-Group Summary	14	10.4%	162.25	162.14
25,000 to 99,999				
Jurisdictional Class				
Counties	39	28.9%	162.06	162.36
Cities	8	5.9%	173.39	174.45
Sub-Group Summary	47	34.8%	163.99	163.71
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.4%	164.82	165.81
Cities	15	11.1%	168.03	170.87
Sub-Group Summary	52	38.5%	165.74	166.66
9,999 or lower				
Jurisdictional Class				
Counties	13	9.6%	159.05	161.87
Cities	9	6.7%	178.85	176.89
Sub-Group Summary	22	16.3%	167.15	167.74
All Jurisdictions	135	100.0%	165.00	165.84

Source: Staff, Commission on Local Government

Table 6.9  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 1999/2000  
by  
Percentage Change in Population, 1995-99  
and  
Jurisdictional Class

	Fiscal Stress Index, 1999/2000			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1995-99 10.00% or higher				
Jurisdictional Class				
Counties	16	11.9%	157.33	156.54
Cities	2	1.5%	167.52	167.52
Sub-Group Summary	18	13.3%	158.46	157.57
5.00% to 9.99%				
Jurisdictional Class				
Counties	31	23.0%	160.79	162.36
Cities	4	3.0%	162.26	163.44
Sub-Group Summary	35	25.9%	160.96	162.36
0.01% to 4.99%				
Jurisdictional Class				
Counties	36	26.7%	162.35	164.44
Cities	11	8.1%	166.04	170.87
Sub-Group Summary	47	34.8%	163.21	165.58
No change or decline				
Jurisdictional Class				
Counties	12	8.9%	168.25	167.13
Cities	23	17.0%	178.22	177.30
Sub-Group Summary	35	25.9%	174.80	175.39
All Jurisdictions	135	100.0%	165.00	165.84

Source: Staff, Commission on Local Government

**COUNTIES AND CITIES  
BY  
SELECTED DEMOGRAPHIC CHARACTERISTICS**

**Tables 7.1-7.2**

Table 7.1

Counties and Cities  
by  
Population, 1999  
[Descending-Order Distribution]

Demographic Class	Population, 1999	Locality
100,000 or higher	955,700	Fairfax County
	419,800	Virginia Beach City
	275,600	Prince William County
	258,700	Henrico County
	257,800	Chesterfield County
	234,500	Norfolk City
	197,300	Richmond City
	196,700	Chesapeake City
	189,200	Arlington County
	178,700	Newport News City
	162,500	Loudoun County
	145,500	Hampton City
	126,300	Alexandria City
	100,600	Portsmouth City
25,000 to 99,999	95,700	Roanoke City
	90,100	Stafford County
	88,200	Spotsylvania County
	85,100	Hanover County
	84,800	Roanoke County
	83,300	Montgomery County
	82,800	Albemarle County
	66,500	Rockingham County
	66,200	Lynchburg City
	65,100	Augusta County
	63,000	Suffolk City
	61,100	Pittsylvania County
	59,700	Bedford County
	58,100	Frederick County
	58,100	Henry County
	54,800	York County
	54,600	Fauquier County
	50,700	Washington County
	50,400	Campbell County
	49,100	Danville City
	47,000	James City County
	46,800	Franklin County
	44,900	Tazewell County
	40,900	Wise County
	39,600	Harrisonburg City
	39,500	Charlottesville City
	37,800	Accomack County
	37,200	Halifax County
	35,100	Shenandoah County
	35,000	Pulaski County
	34,900	Manassas City

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities  
by  
Population, 1999  
[Descending-Order Distribution]

Demographic Class	Population, 1999	Locality
25,000 to 99,999	34,700	Gloucester County
	33,900	Petersburg City
	33,800	Culpeper County
	33,200	Smyth County
	32,200	Mecklenburg County
	32,100	Prince George County
	31,800	Amherst County
	31,300	Warren County
	30,200	Botetourt County
	30,200	Russell County
	29,700	Isle of Wight County
	29,200	Carroll County
	27,500	Buchanan County
	27,400	Wythe County
	25,500	Orange County
	25,100	Louisa County
10,000 to 24,999	24,800	Salem City
	24,500	Dinwiddie County
	23,900	Staunton City
	23,800	Lee County
	23,400	Scott County
	23,300	Page County
	23,300	Winchester City
	22,700	Hopewell City
	22,100	Powhatan County
	21,900	Caroline County
	21,300	Fairfax City
	20,900	Rockbridge County
	19,600	Prince Edward County
	19,500	Fluvanna County
	19,500	Patrick County
	19,400	Waynesboro City
	19,300	Fredericksburg City
	18,400	Brunswick County
	17,600	Southampton County
	17,400	Bristol City
	16,900	Goochland County
	16,900	Grayson County
	16,800	Colonial Heights City
	16,700	Westmoreland County
	16,600	Dickenson County
	16,600	King George County
	16,400	Giles County
	15,700	Buckingham County
	15,700	Nottoway County

Source: Staff, Commission on Local Government



Table 7.1

Counties and Cities  
by  
Population, 1999  
[Descending-Order Distribution]

Demographic Class	Population, 1999	Locality
10,000 to 24,999	15,700	Radford City
	15,500	Martinsville City
	14,900	Greene County
	14,500	Nelson County
	13,800	Appomattox County
	13,600	Floyd County
	13,500	New Kent County
	13,200	Lunenburg County
	13,200	Northampton County
	13,100	Alleghany County
	13,100	Charlotte County
	13,000	King William County
	12,600	Madison County
	12,500	Clarke County
	12,500	Sussex County
	12,200	Northumberland County
	12,200	Williamsburg City
	11,800	Greensville County
	11,600	Lancaster County
	11,600	Poquoson City
	11,200	Amelia County
	10,100	Falls Church City
	10,100	Manassas Park City
9,999 or lower	9,900	Essex County
	9,800	Middlesex County
	9,300	Mathews County
	9,000	Cumberland County
	8,700	Richmond County
	8,300	Franklin City
	7,000	Charles City County
	7,000	Lexington City
	6,900	Bland County
	6,800	Rappahannock County
	6,800	Surry County
	6,700	Galax City
	6,600	King and Queen County
	6,300	Buena Vista City
	6,300	Covington City
	6,200	Bedford City
	5,500	Emporia City
	5,100	Bath County
	5,100	Craig County
	4,300	Clifton Forge City
	3,800	Norton City
	2,500	Highland County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 1995-99  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1995-99	Locality
10.00% or higher	34.08%	Loudoun County
	23.76%	Sussex County
	22.64%	Fluvanna County
	22.16%	Spotsylvania County
	20.24%	Manassas Park City
	15.71%	Powhatan County
	15.50%	Greene County
	14.49%	Stafford County
	13.80%	James City County
	13.47%	Hanover County
	13.11%	Suffolk County
	12.50%	New Kent County
	12.20%	Brunswick County
	11.49%	Prince William County
	10.89%	Amelia County
	10.25%	Frederick County
	10.15%	Bedford County
	10.00%	Lunenburg County
5.00% to 9.99%	9.70%	Harrisonburg City
	8.66%	Louisa County
	8.43%	Cumberland County
	8.21%	Nelson County
	8.09%	Albemarle County
	7.46%	Dinwiddie County
	7.38%	Charlotte County
	7.30%	Culpeper County
	7.26%	Henrico County
	7.14%	Orange County
	7.09%	Botetourt County
	7.08%	Accomack County
	7.00%	Prince George County
	6.84%	Chesapeake City
	6.83%	Isle of Wight County
	6.63%	Rockbridge County
	6.56%	King William County
	6.44%	Chesterfield County
	6.40%	Manassas City
	6.36%	Franklin County
	6.31%	Alexandria City
	6.29%	Goochland County
	6.06%	Charles City County
	6.03%	Augusta County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 1995-99  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1995-99	Locality
5.00% to 9.99%	5.98%	Patrick County
	5.81%	Fauquier County
	5.73%	King George County
	5.50%	Fairfax County
	5.47%	Gloucester County
	5.44%	Montgomery County
	5.37%	Buckingham County
	5.36%	Greensville County
	5.17%	Northumberland County
	5.16%	Pittsylvania County
	5.09%	Shenandoah County
0.01% to 4.99%	4.68%	Warren County
	4.62%	Floyd County
	4.62%	Rappahannock County
	4.55%	Appomattox County
	4.26%	Prince Edward County
	4.26%	Middlesex County
	4.23%	Rockingham County
	4.08%	Craig County
	3.92%	Amherst County
	3.79%	Caroline County
	3.79%	York County
	3.47%	Washington County
	3.33%	Mathews County
	3.21%	Mecklenburg County
	3.13%	Essex County
	3.06%	Falls Church City
	3.05%	Grayson County
	3.03%	Surry County
	2.91%	Roanoke County
	2.65%	Lancaster County
	2.65%	Poquoson City
	2.65%	Waynesboro City
	2.64%	Page County
	2.60%	Arlington County
	2.51%	Wise County
	2.44%	Madison County
	2.24%	Wythe County
	2.10%	Carroll County
	2.00%	Bath County
	1.82%	Campbell County
	1.67%	Williamsburg City

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 1995-99  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1995-99	Locality
0.01% to 4.99%	1.54%	Hampton City
	1.43%	Fairfax City
	1.29%	Radford City
	1.22%	Salem City
	1.20%	Colonial Heights City
	1.16%	Richmond County
	1.00%	Russell County
	.81%	Clarke County
	.77%	Alleghany County
	.76%	Northampton County
	.64%	Nottoway County
	.60%	Westmoreland County
	.57%	Pulaski County
	.52%	Henry County
	.50%	Virginia Beach City
	.17%	Newport News City
No change or decline	.00%	Scott County
	.00%	Southampton County
	.00%	Giles County
	.00%	Bland County
	.00%	King and Queen County
	.00%	Buena Vista City
	-.60%	Smyth County
	-.75%	Lynchburg City
	-1.15%	Richmond City
	-1.24%	Staunton City
	-1.30%	Hopewell City
	-1.41%	Lexington City
	-1.59%	Bedford City
	-1.69%	Winchester City
	-1.79%	Emporia City
	-2.05%	Norfolk City
	-2.05%	Roanoke City
	-2.06%	Lee County
	-2.24%	Portsmouth City
	-2.35%	Franklin City
	-2.36%	Halifax County
	-2.90%	Galax City
	-3.13%	Martinsville City
	-3.19%	Charlottesville City
	-3.33%	Bristol City
	-3.44%	Tazewell County

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 1995-99  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1995-99	Locality
No change or decline	-3.85%	Highland County
	-4.44%	Clifton Forge City
	-4.60%	Dickenson County
	-5.94%	Danville City
	-6.61%	Petersburg City
	-7.41%	Buchanan County
	-8.70%	Covington City
	-8.96%	Fredericksburg City
	-9.52%	Norton City

Source: Staff, Commission on Local Government